

EXHIBIT 66

(1) Today's date	(1) 8.1.17
(2) Name of individual requesting this billing	(2) RPS
(3) Client Name	(3) STAR HYUNDAI
(4) Client # / File #	(4) 5273
(5) This billing is for work done from Month Ending	(5a) _____, 200
through the Month Ending	(5b) 8.1.17, 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Final billing for work completed on December 31, 2016
closing of the books, preparation of tax work papers,
preparation of federal, state, and city Partnership tax returns.

Amount Due 3,120.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

TOTAL W.I.P.:

DATE BILLED:

W.I.P. TO TRANSFER:

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD:

W.I.P. TO CLEAR:

CLIENT NAME:

WRITE UP / (DOWN):

BILL #:

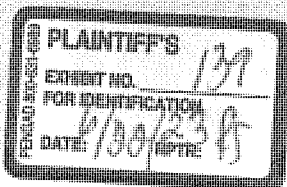
DATE KEYPUNCHED:

BILL

TOTAL AMOUNT BILLABLE:

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL:



CONFIDENTIAL

VOYNOW_024726

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

07/31/2017

Client: 5273

STAR HYUNDAI LLC
206-26 NORTHERN BLVD
BAYSIDE, NY 11361-3146

Invoice: 3204

PROFESSIONAL SERVICES:

FINAL BILLING FOR WORK COMPLETED ON
DECEMBER 31, 2016 CLOSING OF THE
BOOKS, PREPARATION OF TAX
WORKPAPERS AND PREPARATION OF
FEDERAL, STATE AND CITY PARTNERSHIP
TAX RETURNS.

3,120.00

Invoice Total

\$3,120.00

CONFIDENTIAL

VOYNOW_024727

Now, Bayard, Whyte and Company, LLP

Billing Worksheet
 Thursday, July 27, 2017
 January 1, 1900 - July 27, 2017

5273

STAR HYUNDAI

STAR HYUNDAI LLC

206-26 NORTHERN BLVD
 BAYSIDE, NY 11361-3146

Office: MAIN

Partner: 83

Manager: 75

Associate:

Phone (Business):

E-mail:

Accounts Receivable Open Items

Date	Type	Reference	Due Date	Amount	Open
06/01/17	Invoice #2421		06/01/17	500.00	500.00
07/27/17	Amount Due				500.00

Aging WIP & A/R

	<u>07/27/2017</u>	<u>06/30/2017</u>	<u>05/31/2017</u>	<u>04/30/2017</u>	<u>03/31/2017+</u>	<u>Total</u>
WIP	1,879.00	(500.00)	(500.00)	547.00	485.60	1,911.60
A/R	0.00	500.00	0.00	0.00	0.00	500.00

Last Invoice & Receipt

	Date	Amount
Last Invoice	07/01/17	500.00
Last Receipt	07/13/17	(500.00)

* Billing Instructions:

5273

STAR HYUNDAI

Time & Expenses Available to be billed

Engagement	Project	Staff	Activity	Date	Rate per Hour/Unit	Hours/Units	Cost	Amount	Bill Amount	Comments / Biller Note (*Biller:)
INTERIM SERVICES										
INTERIM	INTERIM	152	FIELDWORK	10/18/16	Time:	110.00	2.20	0.00	242.00	Comments: service
INTERIM	INTERIM	149	FIELDWORK	10/18/16	Time:	110.00	2.00	0.00	220.00	
INTERIM	INTERIM	144	FIELDWORK	10/19/16	Time:	155.00	2.00	0.00	310.00	
INTERIM	INTERIM	152	FIELDWORK	10/19/16	Time:	110.00	2.00	0.00	220.00	Comments: service
INTERIM	INTERIM	149	FIELDWORK	10/19/16	Time:	110.00	3.00	0.00	330.00	
INTERIM	INTERIM	152	FIELDWORK	10/31/16	Time:	110.00	1.00	0.00	110.00	Comments: prepare tax planning binder
INTERIM	INTERIM	152	FIELDWORK	11/01/16	Time:	110.00	0.50	0.00	55.00	Comments: preparing tax planning binders
INTERIM	INTERIM	144	COMMUNICATE	11/01/16	Time:	155.00	2.00	0.00	310.00	
INTERIM	INTERIM	144	COMMUNICATE	11/02/16	Time:	155.00	2.00	0.00	310.00	
INTERIM	INTERIM	144	COMMUNICATE	11/03/16	Time:	155.00	0.70	0.00	108.50	

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VOYNOW_024728

Voynow, Bayard, Whyte and Company, LLP

Billing Worksheet

Thursday, July 27, 2017

January 1, 1900 - July 27, 2017

5273	STAR HYUNDAI		Time & Expenses Available to be billed							
Engagement	Project	Staff	Activity	Date	Rate per Hour/Unit	Hours/Units	Cost	Amount	Bill Amount	Comments / Biller Note (*Biller:)
TAX	1065	63	TYPEPROC	07/26/17	Time: 100.00	0.30	0.00	30.00		
TAX SERVICES Totals						52.61	0.00	2,517.10		
Client STAR HYUNDAI Totals						82.61	0.00	1,911.60		

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VOYNOW_024729

(1) Today's date	(1) 8.1.2017
(2) Name of individual requesting this billing	(2) RPS
(3) Client Name	(3) STAR HYUNDAI
(4) Client # / File #	(4) 5273
(5) This billing is for work done from Month Ending	(5a) _____, 200
through the Month Ending	(5b) 8.1.2017, 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Preparation and filing of Internal Revenue Service forms 8886, for tax years
2013 - 2016 required by Internal Revenue notice 2016-66 for the companies
participation in Reinsurance activities with, and premium remittances into,
Star Reinsurance Company LTD for extended warranty and other aftersale products
allowed under IRS Technical Advice Memorandum 200453012. As well as the
gathering of information required to complete the required forms.

Amount Due 2,380.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

TOTAL W.I.P.:

DATE BILLED:

W.I.P. TO TRANSFER:

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD:

:

W.I.P. TO CLEAR:

CLIENT NAME:

WRITE UP / (DOWN):

BILL # :

DATE KEYPUNCHED:

BILL

TOTAL AMOUNT BILLABLE:

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL:

CONFIDENTIAL

VOYNOW_024730

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140

Trevese, PA 19053

admin@voynowbayard.com

215-355-8000

07/31/2017

Client: 5273

STAR HYUNDAI LLC
206-26 NORTHERN BLVD
BAYSIDE, NY 11361-3146

Invoice: 3199

PROFESSIONAL SERVICES:

2,380.00

PREPARATION AND FILING OF INTERNAL
REVENUE SERVICE FORMS 8886, FOR TAX
YEARS 2013-2016 REQUIRED BY INTERNAL
REVENUE NOTICE 2016-66 FOR THE
COMPANIES PARTICIPATION IN
REINSURANCE ACTIVITIES WITH, AND
PREMIUM REMITTANCES INTO, STAR
REINSURANCE COMPANY LTD FOR
EXTENDED WARRANTY AND OTHER
AFTERSALE PRODUCTS ALLOWED UNDER
IRS TECHNICAL ADVICE MEMORANDUM
200453012. AS WELL AS THE GATHERING
OF INFORMATION REQUIRED TO
COMPLETE THE REQUIRED FORMS.

Invoice Total

\$2,380.00

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VOYNOW_024731

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

02/06/2017

Client: 5273

STAR HYUNDAI LLC

ATTN: DEBBIE T

206-26 NORTHERN BLVD

BAYSIDE, NY 11361-3146

Invoice: 2370

PROFESSIONAL SERVICES:

6,550.00

PROGRESS BILLING FOR WORK
COMPLETED ON THE DECEMBER 31, 2016
CLOSING OF THE BOOKS AND
PREPARATION OF PARTNERSHIP TAX
RETURNS.

Invoice Total

\$6,550.00

CONFIDENTIAL

VOYNOW_024732

(1) Today's date	(1) 9.2.16
(2) Name of individual requesting this billing	(2) RPS
(3) Client Name	(3) STAR HYUNDAI
(4) Client # / File #	(4) 5273
(5) This billing is for work done from Month Ending	(5a) 200
through the Month Ending	(5b) 9.2.16 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Final billing for work completed on December 31, 2015
closing of the books, preparation of tax work papers,
preparation of federal, state, and city Partnership tax returns.

Amount Due 2,965.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.

DATE BILLED:

TOTAL W.I.P.:

W.I.P. TO TRANSFER:

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD:

W.I.P. TO CLEAR:

CLIENT NAME:

WRITE UP / (DOWN):

BILL # :

DATE KEYPUNCHED:

BILL

TOTAL AMOUNT BILLABLE:

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL:

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VOYNOW_024733

CONFIDENTIAL

VOYNOW_024734

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

09/06/2016

Client: 5273

STAR HYUNDAI LLC
ATTN: VIVIAN K
206-26 NORTHERN BLVD
BAYSIDE, NY 11361-3146

Invoice: 1190

PROFESSIONAL SERVICES:

2,965.00

FINAL BILLING FOR WORK COMPLETED ON
DECEMBER 31, 2015 CLOSING OF THE
BOOKS, PREPARATION OF TAX
WORKPAPERS AND PREPARATION OF
FEDERAL, STATE AND CITY PARTNERSHIP
TAX RETURNS

Invoice Total

\$2,965.00

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VOYNOW_024735

Voynow, Bayard, Whyte and Company, LLP

Billing Worksheet
Tuesday, August 30, 2016
January 1, 1900 - August 30, 2016

5273

STAR HYUNDAI

STAR HYUNDAI LLC

Office: MAIN

Partner: 83

Manager: 75

Associate:

ATTN: VIVIAN K

206-26 NORTHERN BLVD

BAYSIDE, NY 11361-3146

Phone (Business):

E-mail:

Aging WIP & A/R

	<u>08/30/2016</u>	<u>07/31/2016</u>	<u>06/30/2016</u>	<u>05/31/2016</u>	<u>04/30/2016+</u>	<u>Total</u>
WIP	(500.00)	(500.00)	1,400.00	(362.50)	(6,049.00)	(6,011.50)
A/R	0.00	0.00	0.00	0.00	0.00	0.00

Last Invoice & Receipt

	<u>Date</u>	<u>Amount</u>
Last Invoice	08/01/16	500.00
Last Receipt	08/11/16	(500.00)

* Billing Instructions:

5273	STAR HYUNDAI		Time & Expenses Available to be billed							
Engagement	Project	Staff	Activity	Date	Rate per Hour/Unit	Hours/Units	Cost	Amount	Bill Amount	Comments / Biller Note (*Biller:)
INTERIM SERVICES										
INTERIM	INTERIM	83	CLIENTMEET	06/28/16	Time:	275.00	5.00	0.00	1,375.00	Comments: go to NY and do interim
INTERIM	INTERIM	144	FIELDWORK	06/29/16	Time:	150.00	3.20	0.00	480.00	
INTERIM	INTERIM	144	FIELDWORK	06/30/16	Time:	150.00	0.30	0.00	45.00	
INTERIM SERVICES Totals						8.50	0.00	1,900.00		
RETAINER										
RETAINER		63	ACCOUNTIN	02/01/16	Time:	0.00	0.00	0.00	-500.00	
RETAINER		63	ACCOUNTIN	03/01/16	Time:	0.00	0.00	0.00	-500.00	
RETAINER		63	ACCOUNTIN	04/01/16	Time:	0.00	0.00	0.00	-500.00	
RETAINER		63	ACCOUNTIN	05/02/16	Time:	0.00	0.00	0.00	-500.00	
RETAINER		63	ACCOUNTIN	06/01/16	Time:	0.00	0.00	0.00	-500.00	
RETAINER		63	ACCOUNTIN	07/01/16	Time:	0.00	0.00	0.00	-500.00	
RETAINER		63	ACCOUNTIN	08/01/16	Time:	0.00	0.00	0.00	-500.00	
RETAINER Totals						0.00	0.00	-3,500.00		

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VOYNOW_024736

and Company, LLP

Voyne

Billing Worksheet

Tuesday, August 30, 2016

January 1, 1900 - August 30, 2016

DAI

Time & Expenses Available to be billed

	Staff	Activity	Date	Rate per Hour/Unit	Hours/Units	Cost	Amount	Bill Amount	Comments / Biller Note (*Biller:)
	144	PREPARATION	02/18/16	Time: 150.00	0.20	0.00	30.00		
	1065	FIELDWORK	03/01/16	Time: 150.00	1.50	0.00	225.00		
	1065	PREPARATION	03/01/16	Time: 150.00	2.70	0.00	405.00		
	1065	PREPARATION	03/02/16	Time: 150.00	0.40	0.00	60.00		
TAX	1065	PREPARATION	03/02/16	Time: 225.00	0.50	0.00	112.50		Comments: Tax return
TAX	1065	PROGRESS	03/04/16	Time: 0.00	0.00	0.00	-6,500.00		
TAX	1065	PARTREV	03/05/16	Time: 275.00	0.50	0.00	137.50		
TAX	1065	REVIEW	03/14/16	Time: 275.00	1.20	0.00	330.00		Comments: go over the work papers and the tax return
TAX	1065	PREPARATION	03/14/16	Time: 225.00	1.00	0.00	225.00		Comments: Tax return
TAX	1065	MATH	03/15/16	Time: 90.00	1.40	0.00	126.00		
TAX	1065	TYPEPROC	03/15/16	Time: 100.00	0.30	0.00	30.00		Comments: PROCESS
TAX	1065	PREPARATION	03/15/16	Time: 225.00	1.00	0.00	225.00		Comments: tax return
TAX	1065	ELFAUTHORIZ	03/17/16	Time: 150.00	0.30	0.00	45.00		*Biller: 4.42
TAX	1065	PARTREV	05/06/16	Time: 275.00	0.50	0.00	137.50		
TAX SERVICES Totals					11.50	0.00	-4,411.50		
Client STAR HYUNDAI Totals					20.00	0.00	-6,011.50		

CONFIDENTIAL

VOYNOW_024737

CONFIDENTIAL

VOYNOW_024738

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 08/31/2016
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5273 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR HYUNDAI LLC/STAR HYUNDAI LLC

<-----MOST RECENT 12 MONTHS----->					<-----PRIOR 12 MONTHS----->				
MON-YR	BILLS	WRT U/D	WRTOFFS	CASH	MON-YR	BILLS	WRT U/D	WRTOFFS	CASH
SEP-15	4,870	5,112	0	500	SEP-14	3,225	8,653	0	500
OCT-15	500	0	0	500	OCT-14	500	0	0	3,225
NOV-15	500	0	0	4,870	NOV-14	500	0	0	500
DEC-15	500	0	0	500	DEC-14	500	0	0	500
JAN-16	500	0	0	1,000	JAN-15	500	0	0	500
FEB-16	500	0	0	500	FEB-15	7,300	0	0	500
MAR-16	7,000	0	0	500	MAR-15	500	0	0	7,300
APR-16	500	0	0	6,500	APR-15	500	0	0	500
MAY-16	500	0	0	500	MAY-15	500	0	0	500
JUN-16	500	0	0	500	JUN-15	500	0	0	500
JUL-16	500	0	0	500	JUL-15	500	0	0	500
AUG-16	500	0	0	500	AUG-15	500	0	0	500
TOTAL	16,870	5,112	0	16,870	TOTAL	15,525	8,653	0	15,525
YTD	10,500	0	0	10,500	PYTD	10,800	0	0	10,800

AGED	CURRENT	1 MONTH	2 MONTHS	3 MONTHS	4 MONTHS	5+ MONTHS	TOTAL	AGED
A/R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	A/R
WIP	-500.00	-500.00	-500.00	-500.00	-500.00	303.00	-2,197.00	WIP

MTD WORK	BUDGET	ACTUAL	VARIANCE	%BUDGET	LAST	DATE	AMOUNT	TYPE
HOURS	0.00	0.00	0.00	0.00%	BILLED	11/01/16	500.00	PRG
DOLLARS	0.00	0.00	0.00	0.00%	PAYMENT	08/11/16	500.00	SN

<-----WORK-IN-PROCESS----->					NET WIP	ACCOUNTS	UNAPPLIED	TOTAL
FEES/HOURS	EXPENSES	DB/CR	OFFSETS	SUBTOTAL	RECEIVABLE	RETAINER	EXPOSURE	
9,803.00	0.00	0.00	-12,000.00	-2,197.00	0.00	0.00	-2,197.00	
63.30								

SEE DETAIL? (Yes) (No) APPLY RETAINER? (Yes) (No) BILL TYPE: (Std) (Prg) (Final) NET WIP -2,197.00

WIP TO XFER: _____

WIP TO HOLD: _____

WIP TO CLEAR: _____

WRITE UP/DOWN: _____

AMOUNT TO BILL: _____

APPROVED BY: _____ DATE: _____

30 Aug 2016 14:24

DWIP SORT ON CLIENT ID 5273 /

PAGE: 53

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VOYNOW_024739

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 08/31/2016
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5273 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR HYUNDAI LLC/STAR HYUNDAI LLC VIVIAN

* * FEE & EXPENSE SUMMARIES * *

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
REVIEW ENGAGEMENT	26.00	3,640.00	3,640.00
BUSINESS TAX ENGAGEMENTS	37.20	6,158.00	9,798.00
PERSONAL TAX RETURN SERVICES	0.10	5.00	9,803.00
SYSTEM GENERATED FEES	0.00	-12,000.00	-2,197.00
** TOTAL	63.30	-2,197.00	

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
132 DOROTHEA BURCH	0.00	-12,000.00	-12,000.00
144 PHILLIP L. SALEMNO JR	0.10	5.00	-11,995.00
75 Bob Seibel	55.20	7,728.00	-4,267.00
83 Randall Franzen	2.00	420.00	-3,847.00
	6.00	1,650.00	-2,197.00
** TOTAL	63.30	-2,197.00	

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
09/30/15	0.10	5.00	5.00
10/31/15	1.00	-290.00	-285.00
11/30/15	30.00	4,275.00	3,990.00
12/31/15	0.50	-430.00	3,560.00
01/31/16	31.70	4,243.00	7,803.00
02/29/16	0.00	-500.00	7,303.00
03/31/16	0.00	-7,000.00	303.00
04/30/16	0.00	-500.00	-197.00
05/31/16	0.00	-500.00	-697.00
06/30/16	0.00	-500.00	-1,197.00
07/31/16	0.00	-500.00	-1,697.00
08/31/16	0.00	-500.00	-2,197.00
** TOTAL	63.30	-2,197.00	

30 Aug 2016 14:24

DWIP SORT ON CLIENT ID 5273 /

PAGE: 54

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VOYNOW_024740

Voynow, Bayard, Whyte and Company, LLP
DETAILED WORK-IN-PROCESS TO DATE ENDING 08/31/2016
SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5273 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56									
STAR HYUNDAI LLC/STAR HYUNDAI LLC VIVIAN									
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *									
11/30/15	11/23/15	2 68	PHILLIP L. SALEMNO J 144	140	140	11.00	1,540.00	116299	B H T:
11/30/15	11/24/15	2 68	PHILLIP L. SALEMNO J 144	140	140	6.30	882.00	116300	B H T:
11/30/15	11/25/15	2 68	PHILLIP L. SALEMNO J 144	140	140	6.00	840.00	116304	B H T:
11/30/15	11/27/15	2 68	PHILLIP L. SALEMNO J 144	140	140	2.20	308.00	116295	B H T:
12/31/15	12/01/15	2 68	PHILLIP L. SALEMNO J 144	140	140	0.50	70.00	116317	B H T:
144 PHILLIP L. SALEMNO JR						26.00	3,640.00		
REVIEW Tax Planning						26.00	3,640.00		
01/31/16	01/30/16	5 62	PHILLIP L. SALEMNO J 144	140	140	0.20	28.00	121370	B H T:
144 PHILLIP L. SALEMNO JR						0.20	28.00		
BUSTAX State Tax Return Prep						0.20	28.00		
11/30/15	11/25/15	5 68	Randall Franzen	83	275	2.00	550.00	116943	B H T:
go to dealerahip to the year end planning									
11/30/15	11/25/15	5 68	Randall Franzen	83	275	2.00	550.00	116944	B H T:
go to dealerahip to the year end planning									
83 Randall Franzen						4.00	1,100.00		
BUSTAX Tax Planning						4.00	1,100.00		
01/31/16	01/18/16	5 69	PHILLIP L. SALEMNO J 144	140	140	11.00	1,540.00	120639	B H T:
01/31/16	01/19/16	5 69	PHILLIP L. SALEMNO J 144	140	140	4.10	574.00	120642	B H T:
01/31/16	01/20/16	5 69	PHILLIP L. SALEMNO J 144	140	140	9.20	1,288.00	120641	B H T:
01/31/16	01/22/16	5 69	PHILLIP L. SALEMNO J 144	140	140	2.00	280.00	120647	B H T:
01/31/16	01/26/16	5 69	PHILLIP L. SALEMNO J 144	140	140	0.60	84.00	121362	B H T:
144 PHILLIP L. SALEMNO JR						26.90	3,766.00		
10/31/15	10/08/15	5 69	Bob Seibel	75	210	1.00	210.00	109609	B H T:
11/30/15	11/05/15	5 69	Bob Seibel	75	210	0.50	105.00	112951	B H T:
Profit tie in for bank.									
01/31/16	01/30/16	5 69	Bob Seibel	75	210	0.50	105.00	122588	B H T:
LL									
75 Bob Seibel						2.00	420.00		
01/31/16	01/20/16	5 69	Randall Franzen	83	275	2.00	550.00	120953	B H T:
go to NY and do year end work meet with Mike									
83 Randall Franzen						2.00	550.00		
BUSTAX Year End Tax Work						30.90	4,736.00		
01/31/16	01/22/16	5 90	PHILLIP L. SALEMNO J 144	140	140	2.10	294.00	120648	B H T:
144 PHILLIP L. SALEMNO JR						2.10	294.00		
BUSTAX Trial Balance Data Inpu						2.10	294.00		
9/30/15	09/18/15	7 85	DOROTHEA BURCH	132	50	0.10	5.00	109188	B H T:

0 Aug 2016 14:24

DWIP SORT ON CLIENT ID 5273 /

PAGE: 55

CONFIDENTIAL

VOYNOW 024741

VOYNOW 024742

CONFIDENTIAL

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 08/31/2016
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5273 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR HYUNDAI LLC/STAR HYUNDAI LLC VIVIAN

CDATE	WDATE	WORK(CODE)	STAFF NAME	SID RATE	HRS	AMOUNT	SEQ#	ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *								
scan, password protect and email								
		132 DOROTHEA BURCH			0.10	5.00		
		PERSTX Photocopying Documents			0.10	5.00		
* * TOTAL FEES					63.30	9,803.00		
* * DEBITS & CREDITS * *								
10/31/15	10/31/15	99	3			-500.00	92420	B H T:
11/30/15	11/30/15	99	3			-500.00	94786	B H T:
12/31/15	12/31/15	99	3			-500.00	97337	B H T:
01/31/16	01/31/16	99	3			-500.00	112225	B H T:
02/29/16	02/29/16	99	3			-500.00	121099	B H T:
03/31/16	03/31/16	99	3			-500.00	121762	B H T:
03/31/16	03/31/16	99	3			-6,500.00	123018	B H T:
04/30/16	04/30/16	99	3			-500.00	121926	B H T:
05/31/16	05/31/16	99	3			-500.00	122182	B H T:
06/30/16	06/30/16	99	3			-500.00	123562	B H T:
07/31/16	07/31/16	99	3			-500.00	123712	B H T:
08/31/16	08/31/16	99	3			-500.00	123862	B H T:
* * TOTAL PROGRESS BILLS AND OTHER CREDITS						-12,000.00		

FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
9,803.00	0.00	9,803.00	0.00	9,803.00	-12,000.00	-2,197.00

=====

VOYNOW BAYARD CO
WIP

(1) Today's date (1) 3.3.16
 (2) Name of individual requesting this billing (2) RANDY
 (3) Client Name (3) STAR HYUNDAI
 (4) Client # / File # (4) 5273
 (5) This billing is for work done from Month Ending (5a) 200
 through the Month Ending (5b) 3.3.16 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
 (Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Progress billing for work completed

on the December 31 2015 closing of the books

preparation of Federal , State and city

corporate tax returns.

Accountant

Amount Due 6,500.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

LAST YEAR BILL: 6,800

TOTAL W.I.P.:

DATE BILLED:

W.I.P. TO TRANSFER:

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD:

W.I.P. TO CLEAR:

CLIENT NAME:

WRITE UP / DOWN:

BILL #

DATE KEYPUNCHED:

BILL

TOTAL AMOUNT BILLABLE:

6,500.00

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL:

6,500.00

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VOYNOW_024743

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VOYNOW_024744

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

03/04/2016

Client: 5273

STAR HYUNDAI LLC
206-26 NORTHERN BLVD

Invoice: 345

BAYSIDE, NY 11361-3146

ATTN Vivian K

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK
COMPLETED ON THE DECEMBER 31, 2015
CLOSING OF THE BOOKS AND
PREPARATION OF ~~CORPORATE~~ TAX
RETURNS.

6,500.00

Partnership

Invoice Total

\$6,500.00

Date	Type	Reference	Debit	Credit	Balance
03/01/16	Beginning Balance				(\$500.00)
03/01/16	Invoice #118		500.00		0.00
03/04/16	Invoice #345		6,500.00		6,500.00
03/04/16	Amount Due				<u>\$6,500.00</u>

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VOYNOW_024745

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

03/04/2016

Client: 5273

STAR HYUNDAI LLC

Invoice: 345

ATTN: VIVIAN K

206-26 NORTHERN BLVD

BAYSIDE, NY 11361-3146

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED ON THE DECEMBER 31, 2015 CLOSING OF THE BOOKS AND PREPARATION OF PARTNERSHIP TAX RETURNS.	6,500.00
---	----------

Invoice Total	<u><u>\$6,500.00</u></u>
---------------	--------------------------

Date	Type	Reference	Debit	Credit	Balance
03/01/16	Beginning Balance				(\$500.00)
03/01/16	Invoice #118		500.00		0.00
03/04/16	Invoice #345		6,500.00		6,500.00
03/04/16	Amount Due				<u><u>\$6,500.00</u></u>

CONFIDENTIAL

VOYNOW_024746

(1) Today's date (1) 9.30.15
(2) Name of individual requesting this billing (2) RPS
(3) Client Name (3) STAR HYUNDAI
(4) Client # / File # (4) 5273
(5) This billing is for work done from Month Ending (5a) _____, 200
through the Month Ending (5b) 9.30.15, 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Final billing for work completed on December 31, 2014
closing of the books, preparation of tax work papers,
preparation of federal, state, and city Partnership tax returns.

Amount Due 2,870.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) **(FINAL)** W.I.P.

DATE BILLED: _____

TOTAL W.I.P.: _____

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO TRANSFER: _____

W.I.P. TO HOLD: _____

CLIENT NAME: _____

W.I.P. TO CLEAR: _____

BILL # : 82565

WRITE UP / (DOWN): _____

DATE KEYPUNCHED: _____

BILL

TOTAL AMOUNT BILLABLE: _____

LESS RETAINERS AND OR PROGRESS BILLING: _____

AMOUNT OF BILL: _____

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VOYNOW_024747

CONFIDENTIAL

VOYNOW_024748

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

September 30, 2015

STAR HYUNDAI LLC
206-26 NORTHERN BLVD
BAYSIDE, NY 11361-3146
ATTN: VIVIAN

Client #: 5273/
Invoice: 23565

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON
DECEMBER 31, 2014 CLOSING OF THE BOOKS,
PREPARATION OF TAX WORKPAPERS AND
PREPARATION OF FEDERAL, STATE AND
CITY PARTNERSHIP TAX RETURNS

AMOUNT DUE \$ 2,870.00

POSTED

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VOYNOW_024749

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2015
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5273 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56					VIVIAN				
STAR HYUNDAI LLC/STAR HYUNDAI LLC									
<-----MOST RECENT 12 MONTHS----->					<-----PRIOR 12 MONTHS----->				
MON-YR	BILLS	WRT U/D	WRT OFFS	CASH	MON-YR	BILLS	WRT U/D	WRT OFFS	CASH
OCT-14	500	0	0	3,225	OCT-13	500	0	0	500
NOV-14	500	0	0	500	NOV-13	500	0	0	3,115
DEC-14	500	0	0	500	DEC-13	500	0	0	1,495
JAN-15	500	0	0	500	JAN-14	500	0	0	500
FEB-15	7,300	0	0	500	FEB-14	6,800	0	0	500
MAR-15	500	0	0	7,300	MAR-14	500	0	0	6,800
APR-15	500	0	0	500	APR-14	500	0	0	500
MAY-15	500	0	0	500	MAY-14	500	0	0	500
JUN-15	500	0	0	500	JUN-14	500	0	0	500
JUL-15	500	0	0	500	JUL-14	500	0	0	0
AUG-15	500	0	0	500	AUG-14	1,195	0	0	1,695
SEP-15	500	0	0	500	SEP-14	3,225	8,653	0	500
TOTAL	12,800	0	0	15,525	TOTAL	15,720	8,653	0	16,605
YTD	11,300	0	0	11,300	PYTD	14,220	8,653	0	11,495

AGED	CURRENT	1 MONTH	2 MONTHS	3 MONTHS	4 MONTHS	5+ MONTHS	TOTAL	AGED
A/R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	A/R
WIP	-290.00	1,610.00	316.00	100.00	-500.00	-1,978.50	-742.50	WIP

MTD WORK	BUDGET	ACTUAL	VARIANCE	%BUDGET	LAST	DATE	AMOUNT	TYPE
HOURS	0.00	1.00	-1.00	0.00%	BILLED	12/01/15	500.00	PRG
DOLLARS	0.00	210.00	-210.00	0.00%	PAYMENT	09/28/15	500.00	SN

<-----WORK-IN-PROCESS----->				NET WIP	ACCOUNTS	UNAPPLIED	TOTAL
FEES/HOURS	EXPENSES	DB/CR	OFFSETS	SUBTOTAL	RECEIVABLE	RETAINER	EXPOSURE
12,057.50	0.00	0.00	-12,800.00	-742.50	0.00	0.00	-742.50
100.40							

SEE DETAIL? (Yes) (No) APPLY RETAINER? (Yes) (No) BILL TYPE: (Std) (Prg) (Final) NET WIP -742.50

WIP TO XFER: _____

WIP TO HOLD: _____

WIP TO CLEAR: _____

WRITE UP/DOWN: _____

AMOUNT TO BILL: _____

APPROVED BY: _____ DATE: _____

06 Oct 2015 15:59

DWIP SORT ON CLIENT ID 5273 /

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VOYNOW_024750

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2015
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5273 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR HYUNDAI LLC/STAR HYUNDAI LLC VIVIAN

* * FEE & EXPENSE SUMMARIES * *

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
REVIEW ENGAGEMENT	1.00	275.00	275.00
BUSINESS TAX ENGAGEMENTS	93.70	10,990.00	11,265.00
INTERIM SERVICES	5.00	600.00	11,865.00
SPECIAL PROJECTS-MUST USE MEMO	0.70	192.50	12,057.50
SYSTEM GENERATED FEES	0.00	-12,800.00	-742.50
** TOTAL	100.40	-742.50	

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
124 Brett Bausinger	0.00	-12,800.00	-12,800.00
136 DAVID KUMOR	0.20	28.00	-12,772.00
140 MARIALUISA VENEZIALE-CIOCCA	4.70	617.50	-12,154.50
142 TIMOFEY S. KRAVETS	3.10	465.00	-11,689.50
144 PHILLIP L. SALEMNO JR	59.00	6,000.00	-5,689.50
146 BENJAMIN SIDOR	0.70	90.00	-5,599.50
147 DEANNA DOLE	12.60	1,079.00	-4,520.50
220 Temp User1	2.30	172.50	-4,348.00
48 Kenneth Mann	2.80	140.00	-4,208.00
56 Hugh Whyte	0.70	192.50	-4,015.50
63 Betteann Norris	1.00	275.00	-3,740.50
75 Bob Seibel	0.50	50.00	-3,690.50
83 Randall Franzen	8.80	1,848.00	-1,842.50
	4.00	1,100.00	-742.50
** TOTAL	100.40	-742.50	

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
10/31/14	0.00	-500.00	-500.00
11/30/14	27.00	2,550.00	2,050.00
12/31/14	0.00	-500.00	1,550.00
01/31/15	31.30	2,987.50	4,537.50
02/28/15	8.30	-6,402.00	-1,864.50
03/31/15	8.60	386.00	-1,478.50
04/30/15	0.00	-500.00	-1,978.50
05/31/15	0.00	-500.00	-2,478.50
06/30/15	5.00	100.00	-2,378.50
07/31/15	6.40	316.00	-2,062.50
08/31/15	12.80	1,610.00	-452.50
09/30/15	1.00	-290.00	-742.50
** TOTAL	100.40	-742.50	

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DWIP SORT ON CLIENT ID 5273 /

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VOYNOW_024751

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2015
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5273 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR HYUNDAI LLC/STAR HYUNDAI LLC VIVIAN

CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *									
08/31/15	08/13/15	2 93	Hugh Whyte	56	275	1.00	275.00	96903	B H T:
		56	Hugh Whyte			1.00	275.00		
		REVIEW Partner Review				1.00	275.00		
03/31/15	03/02/15	5 61	DAVID KUMOR	136	140	1.00	140.00	77962	B H T:
			GOING OVER RETURN FOR EXTENSION						
03/31/15	03/03/15	5 61	DAVID KUMOR	136	140	0.30	42.00	77966	B H T:
			GOING OVER RETURN EXTENSION						
03/31/15	03/03/15	5 61	DAVID KUMOR	136	140	0.40	56.00	77969	B H T:
			EXTENSION						
03/31/15	03/11/15	5 61	DAVID KUMOR	136	140	0.30	42.00	79228	B H T:
			E FILE EXT						
		136	DAVID KUMOR			2.00	280.00		
08/31/15	08/25/15	5 61	PHILLIP L. SALEMNO J	144	140	0.30	42.00	99821	B H T:
		144	PHILLIP L. SALEMNO JR			0.30	42.00		
03/31/15	03/02/15	5 61	BENJAMIN SIDOR	146	80	4.00	320.00	78097	B H T:
03/31/15	03/03/15	5 61	BENJAMIN SIDOR	146	80	1.50	120.00	78101	B H T:
07/31/15	07/17/15	5 61	BENJAMIN SIDOR	146	90	3.40	306.00	95402	B H T:
07/31/15	07/20/15	5 61	BENJAMIN SIDOR	146	90	1.00	90.00	95978	B H T:
08/31/15	07/27/15	5 61	BENJAMIN SIDOR	146	90	2.70	243.00	96374	B H T:
		146	BENJAMIN SIDOR			12.60	1,079.00		
02/28/15	02/04/15	5 61	Betteann Norris	63	100	0.20	20.00	73773	B H T:
			it 204						
08/31/15	08/21/15	5 61	Betteann Norris	63	100	0.30	30.00	97826	B H T:
			process tax return						
		63	Betteann Norris			0.50	50.00		
		BUSTAX Federal Tax Return Prep				15.40	1,451.00		
03/31/15	02/25/15	5 62	Brett Bausinger	124	140	0.20	28.00	76413	B H T:
			IT-204LL Uploading e-files and input bank information						
		124	Brett Bausinger			0.20	28.00		
02/28/15	02/02/15	5 62	DAVID KUMOR	136	125	0.30	37.50	74034	B H T:
			IT-204-LL						
02/28/15	02/03/15	5 62	DAVID KUMOR	136	125	0.30	37.50	74044	B H T:
			GOING OVER IT-204-LL						
		136	DAVID KUMOR			0.60	75.00		
02/28/15	02/02/15	5 62	PHILLIP L. SALEMNO J	144	120	0.30	36.00	74448	B H T:
02/28/15	02/03/15	5 62	PHILLIP L. SALEMNO J	144	120	0.10	12.00	74458	B H T:
		144	PHILLIP L. SALEMNO JR			0.40	48.00		

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CONFIDENTIAL

VOYNOW_024752

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2015
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5273 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR HYUNDAI LLC/STAR HYUNDAI LLC VIVIAN

CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION
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* * CHARGEABLE FEES BY CODES/STAFF/ * *

BUSTAX State Tax Return Prep						1.20	151.00		
11/30/14	11/24/14	5 68	TIMOFEY S. KRAVETS	142	100	9.00	900.00	66405	B H T:
TAX PLANNING IN NEW YORK									
11/30/14	11/25/14	5 68	TIMOFEY S. KRAVETS	142	100	9.00	900.00	66406	B H T:
TAX PLANNING IN NEW YORK									
11/30/14	11/26/14	5 68	TIMOFEY S. KRAVETS	142	100	7.00	700.00	66407	B H T:
TAX PLANNING IN NEW YORK									

142 TIMOFEY S. KRAVETS 25.00 2,500.00

BUSTAX Tax Planning 25.00 2,500.00

01/31/15	01/19/15	5 69	TIMOFEY S. KRAVETS	142	100	11.00	1,100.00	73454	B H T:
Year end trip for star									
01/31/15	01/20/15	5 69	TIMOFEY S. KRAVETS	142	100	11.00	1,100.00	73455	B H T:
year end trip for star									
01/31/15	01/21/15	5 69	TIMOFEY S. KRAVETS	142	100	7.00	700.00	73456	B H T:
year end trip for star									

142 TIMOFEY S. KRAVETS 29.00 2,900.00

03/31/15	03/04/15	5 69	Bob Seibel	75	210	0.30	63.00	79046	B H T:
Extension									
07/31/15	07/13/15	5 69	Bob Seibel	75	210	2.00	420.00	97452	B H T:
Go over tax return									
08/31/15	07/29/15	5 69	Bob Seibel	75	210	1.00	210.00	97499	B H T:
tax return									
08/31/15	08/12/15	5 69	Bob Seibel	75	210	1.50	315.00	97583	B H T:
Tax Return									
08/31/15	08/14/15	5 69	Bob Seibel	75	210	1.00	210.00	97610	B H T:
Tax Return									
08/31/15	08/19/15	5 69	Bob Seibel	75	210	1.00	210.00	102611	B H T:
Tax return.									
08/31/15	08/21/15	5 69	Bob Seibel	75	210	1.00	210.00	102602	B H T:
Check processing & send package to Vivian.									
09/30/15	09/24/15	5 69	Bob Seibel	75	210	1.00	210.00	104395	B H T:
Send copies of returns to Vivian.									

75 Bob Seibel 8.80 1,848.00

11/30/14	11/26/14	5 69	Randall Franzen	83	275	2.00	550.00	66937	B H T:
go to NY and do tax planning									
01/31/15	01/21/15	5 69	Randall Franzen	83	275	2.00	550.00	73639	B H T:
go to dealership in NY and do the year end									

83 Randall Franzen 4.00 1,100.00

BUSTAX Year End Tax Work 41.80 5,848.00

03/31/15	02/27/15	5 90	DAVID KUMOR	136	125	0.60	75.00	76469	B H T:
ADJUSTING ENTRIES									

136 DAVID KUMOR 0.60 75.00

06 Oct 2015 15:59

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VOYNOW_024753

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2015
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5273 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR HYUNDAI LLC/STAR HYUNDAI LLC VIVIAN

CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION
-------	-------	------------	------------	-----	------	-----	--------	------	--------

* * CHARGEABLE FEES BY CODES/STAFF/ * *

02/28/15 01/28/15 5 90 MARIALUISA VENEZIALE 140 150 3.10 465.00 73210 B H T:
 Helping Tara with Various Star Trial Balances
 that she was unable to get to balance. Mpsst of
 the time spent on Star
 Hyundai

140 MARIALUISA VENEZIALE-CIOCCA 3.10 465.00

02/28/15 01/28/15 5 90 Temp User1 220 50 2.80 140.00 73225 B H T:

220 Temp User1 2.80 140.00

BUSTAX Trial Balance Data Inpu 6.50 680.00

08/31/15 08/19/15 5 97 DEANNA DOLE 147 75 2.30 172.50 98765 B H T:

147 DEANNA DOLE 2.30 172.50

BUSTAX Math/Proof Report/Retur 2.30 172.50

01/31/15 01/24/15 5 99 DAVID KUMOR 136 125 0.30 37.50 71932 B H T:

PUTTING TOGETHER TRIAL TO BE ENTERED IN

02/28/15 01/31/15 5 99 DAVID KUMOR 136 125 1.20 150.00 73198 B H T:

UNICAP CALCULATIONS

CHECKING TRIAL TO SEE IF ANY MISPOSTINGS

136 DAVID KUMOR 1.50 187.50

BUSTAX Report Typing 1.50 187.50

06/30/15 06/10/15 6 20 TIMOFEY S. KRAVETS 142 120 5.00 600.00 91721 B H T:
 service

142 TIMOFEY S. KRAVETS 5.00 600.00

INTSER Service Dept Analysis 5.00 600.00

08/31/15 08/14/15 8 32 Kenneth Mann 48 275 0.40 110.00 102003 B H T:
 review 3115's

08/31/15 08/15/15 8 32 Kenneth Mann 48 275 0.30 82.50 102011 B H T:
 review 3115

48 Kenneth Mann 0.70 192.50

Other Special Projects(detail) 0.70 192.50

* * TOTAL FEES 100.40 12,057.50

* * DEBITS & CREDITS * *

10/31/14 10/31/14 99 3 -500.00 44642 B H T:
 11/30/14 11/30/14 99 3 -500.00 51528 B H T:

06 Oct 2015 15:59 DWIP SORT ON CLIENT ID 5273 / PAGE: 106

CONFIDENTIAL

VOYNOW_024754

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2015
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5273 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR HYUNDAI LLC/STAR HYUNDAI LLC VIVIAN
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * * DEBITS/CREDITS * * *

12/31/14	09/30/14	99	3			-500.00	54098	B H T:
01/31/15	01/31/15	99	3			-500.00	66039	B H T:
02/28/15	02/28/15	99	3			-500.00	66622	B H T:
02/28/15	02/28/15	99	3			-6,800.00	75380	B H T:
03/31/15	03/31/15	99	3			-500.00	68149	B H T:
04/30/15	04/30/15	99	3			-500.00	72476	B H T:
05/31/15	05/31/15	99	3			-500.00	75469	B H T:
06/30/15	06/30/15	99	3			-500.00	76015	B H T:
07/31/15	07/31/15	99	3			-500.00	86203	B H T:
08/31/15	08/31/15	99	3			-500.00	86949	B H T:
09/30/15	09/30/15	99	3			-500.00	88908	B H T:

* * TOTAL PROGRESS BILLS AND OTHER CREDITS -12,800.00

FEES	EXPENSES	SUB-TOTAL	DE/CR	SUB-TOTAL	OFFSETS	NET WIP
12,057.50	0.00	12,057.50	0.00	12,057.50	-12,800.00	-742.50

=====

06 Oct 2015 15:59

DWIP SORT ON CLIENT ID 5273 /

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CONFIDENTIAL

VOYNOW_024755

(1) Today's date	(1) <u>9.30.15</u>
(2) Name of individual requesting this billing	(2) <u>RPS</u>
(3) Client Name	(3) <u>STAR HYUNDAI</u>
(4) Client # / File #	(4) <u>5273</u>
(5) This billing is for work done from Month Ending	(5a) _____, 200
through the Month Ending	(5b) <u>9.30.15</u> , 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Final billing for work completed on compliance with the Final Tangible Property Regulations issued by the Internal Revenue Service including: Review of depreciation schedules and underlying asset documents. Preparation of IRS forms 3115 for change in accounting method numbers 21, 184, 186, 187, and 192 and ancillary current year tax elections required to comply with the Final Tangible Property Regulations.

Amount Due 1,500.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

TOTAL W.I.P.:

DATE BILLED:

W.I.P. TO TRANSFER:

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD:

W.I.P. TO CLEAR:

CLIENT NAME:

WRITE UP / (DOWN):

BILL # :

DATE KEYPUNCHED:

BILL

TOTAL AMOUNT BILLABLE:

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL:

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VOYNOW_024756

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VOYNOW_024757

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

September 30, 2015

STAR HYUNDAI LLC
206-26 NORTHERN BLVD
BAYSIDE, NY 11361-3146
ATTN: VIVIAN

Client #: 5273/
Invoice: 23564

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON
COMPLIANCE WITH THE FINAL TANGIBLE PROPERTY
REGULATIONS ISSUED BY THE INTERNAL REVENUE
SERVICE INCLUDING: REVIEW OF DEPRECIATION
SCHEDULES AND UNDERLYING ASSET DOCUMENTS.
PREPARATION OF IRS FORMS 3115 FOR CHANGE
IN ACCOUNTING METHOD NUMBERS 21, 184, 186,
187 AND 192 AND ANCILLARY CURRENT YEAR TAX
ELECTIONS REQUIRED TO COMPLY WITH THE FINAL
TANGIBLE PROPERTY REGULATIONS.

AMOUNT DUE	<u>\$1,500.00</u>
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VOYNOW_024758

VOYNOW DAYARD CO

WIP

(1) Today's date (1) 2.6.15

(2) Name of individual requesting this billing (2) RANDY

(3) Client Name (3) STAR HYUNDAI

(4) Client # / File # (4) 5273

(5) This billing is for work done from Month Ending (5a) _____ 200
through the Month Ending (5b) 1.31.15 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Progress billing for work completed

on the December 31 2014 closing of the books

preparation of Federal, State and city

corporate tax returns.

PREPARATION OF New Tangible property rules

Progress change for application

Accountant

Amount Due 6,800.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

LAST YEAR BILL: 6,300

TOTAL W.I.P.: _____

DATE BILLED: _____

W.I.P. TO TRANSFER: _____

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD: _____

:

W.I.P. TO CLEAR: _____

CLIENT NAME: _____

WRITE UP / DOWN: _____

BILL #: 23139

DATE KEYPUNCHED: _____

BILL

TOTAL AMOUNT BILLABLE: _____

6,800.00

LESS RETAINERS AND OR PROGRESS BILLING: _____

AMOUNT OF BILL: _____

6,800.00

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VOYNOW_024759

2
1

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VOYNOW_024760

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

February 9, 2015

STAR HYUNDAI LLC
206-26 NORTHERN BLVD
BAYSIDE, NY 11361-3146
ATTN: VIVIAN

Client #: 5273/
Invoice: 23439

PROFESSIONAL SERVICES:

PROGRESS BILLING FOR WORK COMPLETED
ON THE DECEMBER 31, 2014 CLOSING OF THE
BOOKS, PREPARATION OF FEDERAL, STATE
AND CITY CORPORATE TAX RETURNS AND
PROGRESS CHARGE FOR APPLICATION OF NEW
TANGIBLE PROPERTY RULES

PROGRESS AMOUNT DUE \$ 6,800.00

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VOYNOW_024761

(1) Today's date	(1) <u>9.24.14</u>
(2) Name of individual requesting this billing	(2) <u>RPS</u>
(3) Client Name	(3) <u>STAR HYUNDAI</u>
(4) Client # / File #	(4) <u>5273</u>
(5) This billing is for work done from Month Ending	(5a) <u> </u> , 200
through the Month Ending	(5b) <u>9.24.14</u> , 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Final billing for work completed on December 31, 2013
closing of the books, preparation of tax work papers,
preparation of federal, state, and city Partnership tax returns.

Amount Due 2,725.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) **(FINAL)** W.I.P.

DATE BILLED:

TOTAL W.I.P.:

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO TRANSFER:

W.I.P. TO HOLD:

CLIENT NAME:

W.I.P. TO CLEAR:

BILL # : 2016

WRITE UP /(DOWN):

DATE KEYPLANCED:

BILL

TOTAL AMOUNT BILLABLE:

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL:

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VOYNOW_024762

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive

Suite 140

Trevose, PA 19053

215-355-8000

September 30, 2014

STAR HYUNDAI LLC
206-26 NORTHERN BLVD
BAYSIDE, NY 11361-3146
ATTN: VIVIAN

Client #: 5273/
Invoice: 23060

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON
DECEMBER 31, 2013 CLOSING OF THE BOOKS,
PREPARATION OF TAX WORKPAPERS AND
PREPARATION OF FEDERAL, STATE AND CITY
PARTNERSHIP TAX RETURNS

AMOUNT DUE \$ 2,725.00

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VOYNOW_024763

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2014
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5273 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR HYUNDAI LLC/STAR HYUNDAI LLC VIVIAN

<-----MOST RECENT 12 MONTHS----->					<-----PRIOR 12 MONTHS----->				
MON-YR	BILLS	WRT U/D	WRTOFFS	CASH	MON-YR	BILLS	WRT U/D	WRTOFFS	CASH
OCT-13	500	0	0	500	OCT-12	500	0	0	0
NOV-13	500	0	0	3,115	NOV-12	500	0	0	2,090
DEC-13	500	0	0	1,495	DEC-12	500	0	0	500
JAN-14	500	0	0	500	JAN-13	500	0	0	500
FEB-14	6,800	0	0	500	FEB-13	500	0	0	500
MAR-14	500	0	0	6,800	MAR-13	6,700	0	0	6,700
APR-14	500	0	0	500	APR-13	500	0	0	500
MAY-14	500	0	0	500	MAY-13	500	0	0	500
JUN-14	500	0	0	500	JUN-13	500	0	0	500
JUL-14	500	0	0	0	JUL-13	500	0	0	500
AUG-14	1,195	0	0	1,695	AUG-13	500	0	0	500
SEP-14	500	0	0	500	SEP-13	3,110	8,646	0	500
TOTAL	12,995	0	0	16,605	TOTAL	14,810	8,646	0	13,290
YTD	11,495	0	0	11,495	PYTD	13,310	8,646	0	10,700

AGED	CURRENT	1 MONTH	2 MONTHS	3 MONTHS	4 MONTHS	5+ MONTHS	TOTAL	AGED
A/R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	A/R
WIP	-500.00	-432.50	-310.00	-500.00	343.00	-4,528.50	-5,928.00	WIP

MTD WORK	BUDGET	ACTUAL	VARIANCE	%BUDGET	LAST	DATE	AMOUNT	TYPE
HOURS	0.00	0.00	0.00	0.00%	BILLED	12/01/14	500.00	PRG
DOLLARS	0.00	0.00	0.00	0.00%	PAYMENT	09/11/14	500.00	SN

<-----WORK-IN-PROCESS----->				NET WIP	ACCOUNTS	UNAPPLIED	TOTAL
FEES	EXPENSES	DB/CR	OFFSETS	SUBTOTAL	RECEIVABLE	RETAINER	EXPOSURE
7,067.00	0.00	0.00	-12,995.00	-5,928.00	0.00	0.00	-5,928.00

SEE DETAIL? (Yes) (No) APPLY RETAINER? (Yes) (No) BILL TYPE: (Std) (Prg) (Final) NET WIP -5,928.00

WIP TO XFER: _____

WIP TO HOLD: _____

WIP TO CLEAR: _____

WRITE UP/DOWN: _____

AMOUNT TO BILL: _____

APPROVED BY: _____ DATE: _____

26 Sep 2014 09:28

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VOYNOW_024764

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2014
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5273 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR HYUNDAI LLC/STAR HYUNDAI LLC VIVIAN

* * FEE & EXPENSE SUMMARIES * *

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
BUSINESS TAX ENGAGEMENTS	44.60	6,324.50	6,324.50
INTERIM SERVICES	6.00	742.50	7,067.00
SYSTEM GENERATED FEES	0.00	-12,995.00	-5,928.00
** TOTAL	50.60	-5,928.00	

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
124 Brett Bausinger	0.00	-12,995.00	-12,995.00
135 VINCENT BUCOLO	0.30	42.00	-12,953.00
136 DAVID KUMOR	2.60	320.00	-12,633.00
138 MIKE CORRIGAN	10.80	1,243.50	-11,389.50
140 MARIALUISA VENEZIALE-CIOCCA	14.80	1,174.00	-10,215.50
142 TIMOFEY S. KRAVETS	2.70	390.00	-9,825.50
143 ERIC WOJCIECHOWSKI	0.90	90.00	-9,735.50
75 Bob Seibel	3.50	280.00	-9,455.50
83 Randall Franzen	6.50	1,290.00	-8,165.50
	8.50	2,237.50	-5,928.00
** TOTAL	50.60	-5,928.00	

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
10/31/13	0.00	-500.00	-500.00
11/30/13	0.00	-500.00	-1,000.00
12/31/13	4.50	550.00	-450.00
01/31/14	1.50	-172.50	-622.50
02/28/14	10.50	-4,950.00	-5,572.50
03/31/14	21.80	1,544.00	-4,028.50
04/30/14	0.00	-500.00	-4,528.50
05/31/14	4.80	343.00	-4,185.50
06/30/14	0.00	-500.00	-4,685.50
07/31/14	1.40	-310.00	-4,995.50
08/31/14	6.10	-432.50	-5,428.00
09/30/14	0.00	-500.00	-5,928.00
** TOTAL	50.60	-5,928.00	

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DWIP SORT ON CLIENT ID 5273 /

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VOYNOW_024765

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2014
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5273 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR HYUNDAI LLC/STAR HYUNDAI LLC VIVIAN
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

03/31/14	03/20/14	5 1	DAVID KUMOR	136 110	0.20	22.00	30543	B H T:
CHECKING RETURN								
136 DAVID KUMOR					0.20	22.00		
BUSTAX Engagement Planning					0.20	22.00		
03/31/14	03/03/14	5 60	DAVID KUMOR	136 110	0.50	55.00	29008	B H T:
EXTENSIONS								
03/31/14	03/10/14	5 60	DAVID KUMOR	136 110	0.10	11.00	29539	B H T:
PUTTING IN FOR E-FILE								
136 DAVID KUMOR					0.60	66.00		
BUSTAX Income Tax Project & Ex					0.60	66.00		
02/28/14	02/04/14	5 61	DAVID KUMOR	136 110	0.80	88.00	24717	B H T:
UNICAP CALCULATIONS								
MAKING ADJUSTING ENTRIES FROM LAST YEAR								
03/31/14	03/18/14	5 61	DAVID KUMOR	136 110	1.30	143.00	30515	B H T:
GOING OVER RETURN								
EXPLAINING CORRECTIONS TO MIKE								
03/31/14	03/19/14	5 61	DAVID KUMOR	136 110	0.30	33.00	30533	B H T:
GOING OVER RETURN								
03/31/14	03/20/14	5 61	DAVID KUMOR	136 110	0.30	33.00	30537	B H T:
GOING OVER RETURN								
05/31/14	05/15/14	5 61	DAVID KUMOR	136 110	1.30	143.00	41367	B H T:
UPDATING RETURN								
136 DAVID KUMOR					4.00	440.00		
03/31/14	03/17/14	5 61	MIKE CORRIGAN	138 80	7.50	600.00	30553	B H T:
Prepared Return and also go system ran into some								
technical issues as well								
03/31/14	03/18/14	5 61	MIKE CORRIGAN	138 80	2.30	184.00	30561	B H T:
Making corrections to return								
03/31/14	03/20/14	5 61	MIKE CORRIGAN	138 80	1.00	80.00	30564	B H T:
Making corrections to return								
03/31/14	03/20/14	5 61	MIKE CORRIGAN	138 80	1.00	80.00	30567	B H T:
Making corrections to return								
138 MIKE CORRIGAN					11.80	944.00		
03/31/14	03/17/14	5 61	MARIALUISA VENEZIALE	140 150	2.40	360.00	32415	B H T:
Helping Mike throughout the day								
140 MARIALUISA VENEZIALE-CIOCCA					2.40	360.00		
BUSTAX Federal Tax Return Prep					18.20	1,744.00		
01/31/14	01/02/14	5 65	Bob Seibel	75 190	1.00	190.00	21316	B H T:
8300 audit & POA.								
75 Bob Seibel					1.00	190.00		

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VOYNOW_024766

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2014
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5273 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR HYUNDAI LLC/STAR HYUNDAI LLC VIVIAN

CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *									
01/31/14	01/02/14	5 65	Randall Franzen	83	275	0.50	137.50	26323	B H T:
							calls from Vivian to go over 8300 audit		
		83	Randall Franzen			0.50	137.50		
		BUSTAX Tax Audit/Examination				1.50	327.50		
12/31/13	11/27/13	5 68	VINCENT BUCOLO	135	100	0.20	20.00	16530	B H T:
		135	VINCENT BUCOLO			0.20	20.00		
12/31/13	11/26/13	5 68	Randall Franzen	83	250	4.00	1,000.00	17672	B H T:
							go to NY and do tax planning		
		83	Randall Franzen			4.00	1,000.00		
		BUSTAX Tax Planning				4.20	1,020.00		
03/31/14	03/07/14	5 69	ERIC WOJCIECHOWSKI	143	80	2.00	160.00	29114	B H T:
							ENTERING FEDERAL AND STATE TAX RETURNS INTO GOSYSTEM		
03/31/14	03/10/14	5 69	ERIC WOJCIECHOWSKI	143	80	1.50	120.00	30424	B H T:
							ENTERING STATE AND FEDERAL TAX RETURNS INTO GOSYSTEM		
		143	ERIC WOJCIECHOWSKI			3.50	280.00		
02/28/14	02/07/14	5 69	Bob Seibel	75	200	1.00	200.00	24881	B H T:
02/28/14	02/10/14	5 69	Bob Seibel	75	200	0.50	100.00	25870	B H T:
							NY Filing Fee		
05/31/14	05/14/14	5 69	Bob Seibel	75	200	2.00	400.00	42652	B H T:
							Tax return.		
05/31/14	05/19/14	5 69	Bob Seibel	75	200	1.50	300.00	42676	B H T:
							Tax return.		
07/31/14	07/09/14	5 69	Bob Seibel	75	200	0.50	100.00	51795	B H T:
							T/R		
		75	Bob Seibel			5.50	1,100.00		
02/28/14	01/28/14	5 69	Randall Franzen	83	275	4.00	1,100.00	29331	B H T:
							go dealership in NY and do the year end work		
		83	Randall Franzen			4.00	1,100.00		
		BUSTAX Year End Tax Work				13.00	2,460.00		
02/28/14	02/01/14	5 90	DAVID KUMOR	136	110	0.40	44.00	24584	B H T:
							LOOKING OVER TRAIL		
02/28/14	02/04/14	5 90	DAVID KUMOR	136	110	0.30	33.00	24730	B H T:
							GOING OVER MIKES WORK		
		136	DAVID KUMOR			0.70	77.00		
02/28/14	01/30/14	5 90	MIKE CORRIGAN	138	75	2.00	150.00	23751	B H T:
							Entering the trial balance and creating the tax		

26 Sep 2014 09:28

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VOYNOW_024767

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2014
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5273 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR HYUNDAI LLC/STAR HYUNDAI LLC VIVIAN
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

folder

02/28/14 02/03/14 5 90 MIKE CORRIGAN 138 80 1.00 80.00 24783 B H T:
 Entered Trial Balance, made the necessary
 adjustments

138 MIKE CORRIGAN 3.00 230.00

BUSTAX Trial Balance Data Inpu 3.70 207.00

03/31/14 03/18/14 5 91 Brett Bausinger 124 140 0.30 42.00 31133 B H T:
 Showing mike how to account for NY depreciation
 differences in GoSystems

124 Brett Bausinger 0.30 42.00

03/31/14 03/17/14 5 91 DAVID KUMOR 136 110 1.10 121.00 30514 B H T:
 GOING OVER RETURN WITH MIKE

136 DAVID KUMOR 1.10 121.00

BUSTAX Staff Training 1.40 163.00

07/31/14 07/02/14 5 97 TIMOFEY S. KRAVETS 142 100 0.90 90.00 46169 B H T:
 Mathed tax return

142 TIMOFEY S. KRAVETS 0.90 90.00

BUSTAX Math/Proof Report/Retur 0.90 90.00

02/28/14 02/06/14 5 99 DAVID KUMOR 136 110 0.20 22.00 24743 B H T:
 IT-204-LL

02/28/14 02/21/14 5 99 DAVID KUMOR 136 110 0.30 33.00 27232 B H T:
 IT-204-LL

08/31/14 08/11/14 5 99 DAVID KUMOR 136 125 0.40 50.00 52370 B H T:
 SETTING UP FOR E FILE

136 DAVID KUMOR 0.90 105.00

BUSTAX Report Typing 0.90 105.00

12/31/13 11/27/13 6 39 MARIALUISA VENEZIALE 140 100 0.30 30.00 16603 B H T:
 Tangible Property Project

140 MARIALUISA VENEZIALE-CIOCCA 0.30 30.00

INTSER Other Services USE MEMO 0.30 30.00

08/31/14 07/28/14 6 99 VINCENT BUCOLO 135 125 2.40 300.00 51140 B H T:

135 VINCENT BUCOLO 2.40 300.00

08/31/14 07/28/14 6 99 DAVID KUMOR 136 125 1.30 162.50 51200 B H T:
 TYPING LETTER

08/31/14 07/29/14 6 99 DAVID KUMOR 136 125 1.40 175.00 51201 B H T:
 UPDATING LETTER

26 Sep 2014 09:28

DWIP SORT ON CLIENT ID

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VOYNOW_024768

697420 MONYOA

CONFIDENTIAL

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2014
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5273 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR HYUNDAI LLC/STAR HYUNDAI LLC VIVIAN
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

08/31/14 07/31/14 6 99 DAVID KUMOR 136 125 0.60 75.00 51209 B H T:
 GOING OVER LETTER

136 DAVID KUMOR 3.30 412.50
 INTSER Report Typing 5.70 712.50

10/31/13 10/31/13 99 1 0 0.00 0.00 11556 B H T:
 0.00 0.00
 System Generated Write Up/Down 0.00 0.00

* * TOTAL FEES 50.60 7,067.00

* * DEBITS & CREDITS * *

10/31/13 10/31/13 99 3 -500.00 996410 B H T:
 11/30/13 11/30/13 99 3 -500.00 4797 B H T:
 12/31/13 12/31/13 99 3 -500.00 4934 B H T:
 01/31/14 01/31/14 99 3 -500.00 14758 B H T:
 02/28/14 02/28/14 99 3 -500.00 14896 B H T:
 02/28/14 02/28/14 99 3 -6,300.00 25498 B H T:
 03/31/14 03/31/14 99 3 -500.00 16269 B H T:
 04/30/14 04/30/14 99 3 -500.00 19323 B H T:
 05/31/14 05/31/14 99 3 -500.00 19465 B H T:
 06/30/14 06/30/14 99 3 -500.00 24210 B H T:
 07/31/14 07/31/14 99 3 -500.00 38362 B H T:
 08/31/14 08/31/14 99 3 -500.00 38506 B H T:
 08/31/14 08/31/14 99 3 -695.00 50923 B H T:
 09/30/14 09/30/14 99 3 -500.00 41281 B H T:

Prog
IRS

* * TOTAL PROGRESS BILLS AND OTHER CREDITS -12,995.00

FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
7,067.00	0.00	7,067.00	0.00	7,067.00	-12,995.00	-5,928.00

(1) Today's date (1) 7/31/2014
(2) Name of individual requesting this billing (2) RPS
(3) Client Name (3) STAR HYUNDAI
(4) Client # / File # (4) 5273
(5) This billing is for work done from Month Ending (5a) _____, 200
through the Month Ending (5b) 7/31/2014, 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

and resulted in a No change audit.
Final billing for work completed on IRS 8300 form audit of
Star Hyundai including meeting with auditor Steven D'Ascoli and visit to the
dealership on January 27, 2014 to go over information
requested for the audit, answer various questions from the auditor,
and various other follow up items related to this matter.

Accountants:

Randy Franzen

Bob Seibel

Amount Due 695.00

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

DATE BILLED: _____

W.I.P. TO TRANSFER: _____

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD: _____

:

W.I.P. TO CLEAR: _____

CLIENT NAME: _____

WRITE UP / DOWN: _____

BILL # : 23006

DATE KEYPUNCHED: _____

BILL

TOTAL AMOUNT BILLABLE: _____

LESS RETAINERS AND OR PROGRESS BILLING: _____

AMOUNT OF BILL: _____

CONFIDENTIAL

VOYNOW_024770

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive

Suite 140

Trevose, PA 19053

215-355-8000

August 1, 2014

STAR HYUNDAI LLC
206-26 NORTHERN BLVD
BAYSIDE, NY 11361-3146
ATTN: VIVIAN

Client #: 5273/
Invoice: 23006

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON IRS
8300 AUDIT OF STAR HYUNDAI WHICH RESULTED
IN A NO CHANGE AUDIT. THIS INCLUDED
MEETING WITH AUDITOR STEVEN D'ASCOLI AND VISIT
TO THE DEALERSHIP ON JANUARY 27, 2014 TO GO
OVER INFORMATION REQUESTED FOR THE AUDIT,
ANSWER VARIOUS QUESTIONS FOR THE AUDITOR AND
VARIOUS OTHER FOLLOW UP ITEMS RELATED TO
THIS MATTER

AMOUNT DUE

\$ 695.00

ACCOUNTANTS
RANDY FRANZEN
BOB SEIBEL

CONFIDENTIAL

VOYNOW_024771

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

February 6, 2014

STAR HYUNDAI LLC
206-26 NORTHERN BLVD
BAYSIDE, NY 11361-3146
ATTN: VIVIAN

Client #: 5273/
Invoice: 22772

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED ON
THE DECEMBER 31, 2013 CLOSING OF THE BOOKS
AND PREPARATION OF FEDERAL, STATE AND
CITY CORPORATE TAX RETURNS

AMOUNT DUE	<u>\$ 6,300.00</u>
------------	--------------------

CONFIDENTIAL

VOYNOW_024772

(1) Today's date	(1) 9.30.13
(2) Name of individual requesting this billing	(2) RPS
(3) Client Name	(3) STAR HYUNDAI
(4) Client # / File #	(4) 5273
(5) This billing is for work done from Month Ending	(5a) 200
through the Month Ending	(5b) 9.30.13 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Final billing for work completed on December 31, 2012
closing of the books, preparation of tax work papers,
preparation of federal, state, and city Partnership tax returns.

Amount Due 2,610.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

TOTAL W.I.P.:

DATE BILLED:

W.I.P. TO TRANSFER:

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD:

W.I.P. TO CLEAR:

CLIENT NAME:

WRITE UP / (DOWN):

BILL # : 22429

DATE KEYPUNCHED:

BILL

TOTAL AMOUNT BILLABLE:

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL:

CONFIDENTIAL

VOYNOW_024773

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

October 1, 2013

STAR HYUNDAI LLC
206-26 NORTHERN BLVD
BAYSIDE, NY 11361-3146
ATTN: VIVIAN

Client #: 5273/
Invoice: 22429

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON
DECEMBER 31, 2012 CLOSING OF THE BOOKS,
PREPARATION OF TAX WORKPAPERS AND
PREPARATION OF FEDERAL, STATE AND CITY
PARTNERSHIP TAX RETURNS

AMOUNT DUE

\$ 2,610.00

POSTED

CONFIDENTIAL

VOYNOW_024774

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5273 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR HYUNDAI LLC/STAR HYUNDAI LLC

<-----MOST RECENT 12 MONTHS----->					<-----PRIOR 12 MONTHS----->				
MON-YR	BILLS	WRT U/D	WRTOFFS	CASH	MON-YR	BILLS	WRT U/D	WRTOFFS	CASH
NOV-12	500	0	0	2,090	NOV-11	500	0	0	3,920
DEC-12	500	0	0	500	DEC-11	500	0	0	500
JAN-13	500	0	0	500	JAN-12	500	0	0	500
FEB-13	500	0	0	500	FEB-12	6,250	0	0	500
MAR-13	6,700	0	0	6,700	MAR-12	500	0	0	6,250
APR-13	500	0	0	500	APR-12	500	0	0	500
MAY-13	500	0	0	500	MAY-12	500	0	0	500
JUN-13	500	0	0	500	JUN-12	500	0	0	500
JUL-13	500	0	0	500	JUL-12	500	0	0	500
AUG-13	500	0	0	500	AUG-12	500	0	0	500
SEP-13	500	0	0	500	SEP-12	2,590	11,474	0	500
OCT-13	500	0	0	500	OCT-12	500	0	0	0
TOTAL	12,200	0	0	13,790	TOTAL	13,840	11,474	0	14,670
YTD	11,200	0	0	11,200	PYTD	12,840	11,474	0	10,250

AGED	CURRENT	1 MONTH	2 MONTHS	3 MONTHS	4 MONTHS	5+ MONTHS	TOTAL	AGED
A/R	0.00	0.00	500.00	500.00	0.00	0.00	1,000.00	A/R
WIP	-500.00	-480.00	-440.00	-2.50	1,666.00	-6,779.50	-6,536.00	WIP

MTD WORK	BUDGET	ACTUAL	VARIANCE	%BUDGET	LAST	DATE	AMOUNT	TYPE
HOURS	0.00	0.00	0.00	0.00%	BILLED	12/01/13	500.00	PRG
DOLLARS	0.00	0.00	0.00	0.00%	PAYMENT	10/10/13	500.00	SN

<-----WORK-IN-PROCESS----->					NET WIP	ACCOUNTS	UNAPPLIED	TOTAL
FEES	EXPENSES	DB/CR	OFFSETS	SUBTOTAL	RECEIVABLE	RETAINER	EXPOSURE	
6,164.00	0.00	0.00	-12,700.00	-6,536.00	1,000.00	0.00	-5,536.00	

SEE DETAIL? (Yes) (No) APPLY RETAINER? (Yes) (No) BILL TYPE: (Std) (Prg) (Final) NET WIP -6,536.00

WIP TO XFER: _____

WIP TO HOLD: _____

WIP TO CLEAR: _____

WRITE UP/DOWN: _____

AMOUNT TO BILL: _____

APPROVED BY: _____ DATE: _____

14 Oct 2013 19:48

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CONFIDENTIAL

VOYNOW_024775

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5273 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR HYUNDAI LLC/STAR HYUNDAI LLC VIVIAN

* * FEE & EXPENSE SUMMARIES * *

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
REVIEW ENGAGEMENT	1.00	275.00	275.00
BUSINESS TAX ENGAGEMENTS	39.40	5,079.00	5,354.00
INTERIM SERVICES	3.60	810.00	6,164.00
SYSTEM GENERATED FEES	0.00	-12,700.00	-6,536.00

** TOTAL	44.00	-6,536.00	

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
	0.00	-12,700.00	-12,700.00
124 Brett Bausinger	25.20	2,674.00	-10,026.00
134 MEGAN WAGNER	1.80	180.00	-9,846.00
135 VINCENT BUCOLO	0.60	60.00	-9,786.00
136 DAVID KUMOR	3.00	300.00	-9,486.00
56 Hugh Whyte	1.00	275.00	-9,211.00
63 Betteann Norris	0.40	30.00	-9,181.00
75 Bob Seibel	5.50	1,045.00	-8,136.00
83 Randall Franzen	4.00	1,000.00	-7,136.00
92 David Kaplan	2.50	600.00	-6,536.00

** TOTAL	44.00	-6,536.00	

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
10/31/12	0.50	-405.00	-405.00
11/30/12	17.50	1,250.00	845.00
12/31/12	0.00	-500.00	345.00
01/31/13	1.00	-357.50	-12.50
02/28/13	3.60	55.00	42.50
03/31/13	1.30	-6,480.00	-6,437.50
04/30/13	0.00	-500.00	-6,937.50
05/31/13	4.90	158.00	-6,779.50
06/30/13	12.00	1,666.00	-5,113.50
07/31/13	2.40	-2.50	-5,116.00
08/31/13	0.60	-440.00	-5,556.00
09/30/13	0.20	-480.00	-6,036.00
10/31/13	0.00	-500.00	-6,536.00

** TOTAL	44.00	-6,536.00	

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VOYNOW_024776

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5273 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR HYUNDAI LLC/STAR HYUNDAI LLC VIVIAN
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

07/31/13	07/05/13	2 93	Hugh Whyte	56	275	1.00	275.00	997595	B H T:
		56	Hugh Whyte			1.00	275.00		
			REVIEW Partner Review			1.00	275.00		
05/31/13	05/23/13	5 61	Brett Bausinger	124	120	1.30	156.00	991743	B H T:
06/30/13	05/28/13	5 61	Brett Bausinger	124	120	0.20	24.00	993692	B H T:
06/30/13	05/28/13	5 61	Brett Bausinger	124	120	0.40	48.00	993689	B H T:
		124	Brett Bausinger			1.90	228.00		
03/31/13	03/11/13	5 61	DAVID KUMOR	136	100	0.30	30.00	979550	B H T:
			SETTING UP EXTENSIONS						
		136	DAVID KUMOR			0.30	30.00		
01/31/13	01/16/13	5 61	Betteann Norris	63	75	0.10	7.50	972593	B H T:
			TR579PT						
07/31/13	07/08/13	5 61	Betteann Norris	63	75	0.30	22.50	998594	B H T:
			process tax return						
		63	Betteann Norris			0.40	30.00		
			BUSTAX Federal Tax Return Prep			2.60	288.00		
06/30/13	05/28/13	5 62	Brett Bausinger	124	120	0.80	96.00	993690	B H T:
		124	Brett Bausinger			0.80	96.00		
01/31/13	01/07/13	5 62	DAVID KUMOR	136	100	0.30	30.00	972395	B H T:
			FILLING OUT IT-204-LL						
01/31/13	01/15/13	5 62	DAVID KUMOR	136	100	0.10	10.00	972496	B H T:
			IT-204-LL						
02/28/13	02/04/13	5 62	DAVID KUMOR	136	100	0.30	30.00	976128	B H T:
			IT-204-LL						
02/28/13	02/20/13	5 62	DAVID KUMOR	136	100	0.50	50.00	978056	B H T:
			SETTING UP FOR EXTENSIONS						
		136	DAVID KUMOR			1.20	120.00		
			BUSTAX State Tax Return Prep			2.00	216.00		
06/30/13	05/28/13	5 63	Brett Bausinger	124	120	0.80	96.00	993691	B H T:
		124	Brett Bausinger			0.80	96.00		
			BUSTAX City Tax Return Prep			0.80	96.00		
11/30/12	11/13/12	5 68	Brett Bausinger	124	100	9.00	900.00	966750	B H T:
11/30/12	11/14/12	5 68	Brett Bausinger	124	100	8.50	850.00	966751	B H T:
		124	Brett Bausinger			17.50	1,750.00		
			BUSTAX Tax Planning			17.50	1,750.00		

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VOYNOW_024777

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5273 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR HYUNDAI LLC/STAR HYUNDAI LLC VIVIAN
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

05/31/13 05/21/13 5 69 Brett Bausinger 124 120 2.60 312.00 991738 B H T:
 124 Brett Bausinger 2.60 312.00

02/28/13 02/04/13 5 69 MEGAN WAGNER 134 100 1.00 100.00 976026 B H T:
 134 MEGAN WAGNER 1.00 100.00

10/31/12 10/16/12 5 69 Bob Seibel 75 190 0.50 95.00 964175 B H T:
 Bank Questions

01/31/13 01/15/13 5 69 Bob Seibel 75 190 0.50 95.00 974952 B H T:
 NY LLC Fee

02/28/13 02/04/13 5 69 Bob Seibel 75 190 0.50 95.00 979954 B H T:
 Year end items.

03/31/13 03/02/13 5 69 Bob Seibel 75 190 1.00 190.00 980059 B H T:
 extension

05/31/13 05/21/13 5 69 Bob Seibel 75 190 1.00 190.00 994009 B H T:
 Tax return

06/30/13 06/25/13 5 69 Bob Seibel 75 190 1.00 190.00 997502 B H T:
 Tax return.

07/31/13 07/08/13 5 69 Bob Seibel 75 190 1.00 190.00 187 B H T:
 Tax return.

75 Bob Seibel 5.50 1,045.00

02/28/13 02/01/13 5 69 Randall Franzen 83 250 1.00 250.00 975752 B H T:
 go to NY and work on the year end

83 Randall Franzen 1.00 250.00

BUSTAX Year End Tax Work 10.10 1,707.00

02/28/13 02/20/13 5 90 DAVID KUMOR 136 100 0.30 30.00 978054 B H T:
 RECORDING TRADE DISCOUNTS

136 DAVID KUMOR 0.30 30.00

BUSTAX Trial Balance Data Inpu 0.30 30.00

06/30/13 05/28/13 5 92 David Kaplan 92 240 2.50 600.00 992679 B H T:
 92 David Kaplan 2.50 600.00

BUSTAX Staff Supervision 2.50 600.00

06/30/13 05/29/13 5 95 Brett Bausinger 124 120 0.50 60.00 993700 B H T:
 06/30/13 06/25/13 5 95 Brett Bausinger 124 120 1.10 132.00 997481 B H T:
 124 Brett Bausinger 1.60 192.00

BUSTAX Clear Review Comments 1.60 192.00

06/30/13 05/29/13 5 97 MEGAN WAGNER 134 100 0.80 80.00 992857 B H T:
 134 MEGAN WAGNER 0.80 80.00

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DWIP SORT ON CLIENT ID

5273 /

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CONFIDENTIAL

VOYNOW_024778

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5273 /	GRP: STAR	PRG BILL FRM: 5	CYC: 12	RATE FACTOR: 1.00	MGMT: 83	56			
STAR HYUNDAI LLC/STAR HYUNDAI LLC							VIVIAN		
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *									

BUSTAX Math/Proof Report/Retur						0.80	80.00		
06/30/13	06/10/13	5 99	DAVID KUMOR	136	100	0.90	90.00	994171	B H T:
ESTIMATES									
CANNOT GET LETTER TO PRITN OUT CORRECTLY									
SCANNING JOBS TO BOBBY									
07/31/13	07/26/13	5 99	DAVID KUMOR	136	100	0.10	10.00	1073	B H T:
SETTING UP FOR E FILE									
CHANGING ADDRESS									
09/30/13	09/04/13	5 99	DAVID KUMOR	136	100	0.20	20.00	6200	B H T:
ESTIMATED PAYMENTS									
136 DAVID KUMOR						1.20	120.00		
BUSTAX Report Typing						1.20	120.00		
06/30/13	05/29/13	6 13	Randall Franzen	83	250	3.00	750.00	995691	B H T:
go to NY and do interim visit									
83 Randall Franzen						3.00	750.00		
INTSER Rev. Ledger & Schedules						3.00	750.00		
08/31/13	07/30/13	6 99	VINCENT BUCOLO	135	100	0.60	60.00	1781	B H T:
letter									
135 VINCENT BUCOLO						0.60	60.00		
INTSER Report Typing						0.60	60.00		
* * TOTAL FEES						44.00	6,164.00		

* * DEBITS & CREDITS * *									

10/31/12	10/31/12	99 3					-500.00	953770	B H T:
11/30/12	11/30/12	99 3					-500.00	957208	B H T:
12/31/12	12/31/12	99 3					-500.00	962633	B H T:
01/31/13	01/31/13	99 3					-500.00	971705	B H T:
02/28/13	02/28/13	99 3					-500.00	971836	B H T:
03/31/13	03/31/13	99 3					-500.00	975211	B H T:
03/31/13	03/31/13	99 3					-6,200.00	978586	B H T:
04/30/13	04/30/13	99 3					-500.00	975348	B H T:
05/31/13	05/31/13	99 3					-500.00	975480	B H T:
06/30/13	06/30/13	99 3					-500.00	987672	B H T:
07/31/13	07/31/13	99 3					-500.00	987805	B H T:
08/31/13	08/31/13	99 3					-500.00	992334	B H T:
09/30/13	09/30/13	99 3					-500.00	996273	B H T:
10/31/13	10/31/13	99 3					-500.00	996410	B H T:
* * TOTAL PROGRESS BILLS AND OTHER CREDITS							-12,700.00		

14 Oct 2013 19:48

DWIP SORT ON CLIENT ID 5273 /

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CONFIDENTIAL

VOYNOW_024779

Voynow, Bayard, Whyte and Company, LLP
DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013
SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5273 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
STAR HYUNDAI LLC/STAR HYUNDAI LLC VIVIAN
CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
-----	-----	-----	-----	-----	-----	-----
6,164.00	0.00	6,164.00	0.00	6,164.00	-12,700.00	-6,536.00
						=====

14 Oct 2013 19:48

DWIP SORT ON CLIENT ID 5273 /

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CONFIDENTIAL

VOYNOW_024780

VOYNOW BAYARD CO

WIP

(1) Today's date (1) 3.7.13
 (2) Name of individual requesting this billing (2) RANDY
 (3) Client Name (3) STAR HYUNDAI
 (4) Client # / File # (4) 5273
 (5) This billing is for work done from Month Ending (5a) , 200
 through the Month Ending (5b) 12.31.12 , 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
 (Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:
 Progress billing for work completed
 on the December 31 2012 closing of the books
 preparation of Federal , State and city
 corporate tax returns.

Accountant

Amount Due 6,200.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

LAST YEAR BILL: 5,750

TOTAL W.I.P.:

DATE BILLED:

W.I.P. TO TRANSFER:

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD:

CLIENT NAME:

W.I.P. TO CLEAR:
WRITE UP / DOWN:

BILL #: 23069

DATE KEYPUNCHED:

BILL

TOTAL AMOUNT BILLABLE:

6,200.00

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL:

6,200.00

CONFIDENTIAL

VOYNOW_024781

CONFIDENTIAL

VOYNOW_024782

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

March 9, 2013

STAR HYUNDAI LLC
206-26 NORTHERN BLVD
BAYSIDE, NY 11361-3146
ATTN: VIVIAN

Client #: 5273/
Invoice: 22069

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED
ON THE DECEMBER 31, 2012 CLOSING OF
THE BOOKS AND PREPARATION OF FEDERAL,
STATE AND CITY CORPORATE TAX RETURNS

AMOUNT DUE

\$ 6,200.00

CONFIDENTIAL

VOYNOW_024783

(1) Today's date	(1) <u>9.30.12</u>
(2) Name of individual requesting this billing	(2) <u>RPS</u>
(3) Client Name	(3) <u>STAR HYUNDAI</u>
(4) Client # / File #	(4) <u>5273</u>
(5) This billing is for work done from Month Ending	(5a) _____, 200
through the Month Ending	(5b) <u>9.30.12</u> , 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Final billing for work completed on December 31, 2011
closing of the books, preparation of tax work papers,
preparation of federal, state, and city Partnership tax returns.

Amount Due 2,090.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) **(FINAL)** W.I.P.

TOTAL W.I.P.: _____

DATE BILLED: _____

W.I.P. TO TRANSFER: _____

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD: _____

1. _____

W.I.P. TO CLEAR: _____

CLIENT NAME: _____

WRITE UP / (DOWN): _____

BILL # : 2030

DATE KEYPLUNCHED: _____

BILL

TOTAL AMOUNT BILLABLE: _____

LESS RETAINERS AND OR PROGRESS BILLING: _____

AMOUNT OF BILL: _____

CONFIDENTIAL

VOYNOW_024784

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

September 30, 2012

STAR HYUNDAI LLC
206-26 NORTHERN BLVD
BAYSIDE, NY 11361-3146
ATTN: VIVIAN

Client #: 5273/
Invoice: 21730

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON
DECEMBER 31, 2011 CLOSING OF THE BOOKS,
PREPARATION OF TAX WORKPAPERS, AND
PREPARATION OF FEDERAL, STATE AND CITY
PARTNERSHIP TAX RETURNS

AMOUNT DUE

\$ 2,090.00

POSTED

CONFIDENTIAL

VOYNOW_024785

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5273 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR HYUNDAI LLC/STAR HYUNDAI LLC

<-----MOST RECENT 12 MONTHS----->					<-----PRIOR 12 MONTHS----->				
MON-YR	BILLS	WRT U/D	WRTOFFS	CASH	MON-YR	BILLS	WRT U/D	WRTOFFS	CASH
OCT-11	500	0	0	500	OCT-10	500	0	0	500
NOV-11	500	0	0	3,920	NOV-10	500	0	0	5,320
DEC-11	500	0	0	500	DEC-10	500	4,500	0	500
JAN-12	500	0	0	500	JAN-11	500	0	0	500
FEB-12	6,250	0	0	500	FEB-11	4,700	0	0	4,700
MAR-12	500	0	0	6,250	MAR-11	500	0	0	500
APR-12	500	0	0	500	APR-11	500	0	0	500
MAY-12	500	0	0	500	MAY-11	500	0	0	500
JUN-12	500	0	0	500	JUN-11	500	0	0	500
JUL-12	500	0	0	500	JUL-11	500	0	0	500
AUG-12	500	0	0	500	AUG-11	500	0	0	500
SEP-12	500	0	0	500	SEP-11	3,920	1,333	0	500
TOTAL	11,750	0	0	15,170	TOTAL	13,620	5,833	0	15,020
YTD	10,250	0	0	10,250	PYTD	12,120	1,333	0	8,700

AGED	CURRENT	1 MONTH	2 MONTHS	3 MONTHS	4 MONTHS	5+ MONTHS	TOTAL	AGED
A/R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	A/R
WIP	-500.00	-500.00	-460.00	1,037.50	1,475.00	-10,627.00	-9,574.50	WIP

MTD WORK	BUDGET	ACTUAL	VARIANCE	%BUDGET	LAST	DATE	AMOUNT	TYPE
HOURS	0.00	0.00	0.00	0.00%	BILLED	11/01/12	500.00	PRG
DOLLARS	0.00	0.00	0.00	0.00%	PAYMENT	09/17/12	500.00	SN

<-----WORK-IN-PROCESS----->				NET WIP	ACCOUNTS	UNAPPLIED	TOTAL
FEES	EXPENSES	DB/CR	OFFSETS	SUBTOTAL	RECEIVABLE	RETAINER	EXPOSURE
6,675.50	0.00	0.00	-16,250.00	-9,574.50	0.00	0.00	-9,574.50

SEE DETAIL? (Yes) (No) APPLY RETAINER? (Yes) (No) BILL TYPE: (Std) (Prg) (Final) NET WIP -9,574.50

WIP TO XFER: _____

WIP TO HOLD: _____

WIP TO CLEAR: _____

WRITE UP/DOWN: _____

AMOUNT TO BILL: _____

APPROVED BY: _____ DATE: _____

12 Oct 2012 10:39

DWIP SORT ON CLIENT ID 5273 /

PAGE: 95

CONFIDENTIAL

VOYNOW_024786

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5273 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR HYUNDAI LLC/STAR HYUNDAI LLC VIVIAN

* * FEE & EXPENSE SUMMARIES * *

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
REVIEW ENGAGEMENT	22.50	2,600.00	2,600.00
BUSINESS TAX ENGAGEMENTS	27.40	3,805.50	6,405.50
INTERIM SERVICES	2.70	270.00	6,675.50
SYSTEM GENERATED FEES	0.00	-16,250.00	-9,574.50
** TOTAL	52.60	-9,574.50	

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
	0.00	-16,250.00	-16,250.00
12 PATRICK J. CATALINE	0.70	56.00	-16,194.00
124 Brett Bausinger	24.30	2,430.00	-13,764.00
135 VINCENT BUCOLO	1.50	150.00	-13,614.00
136 DAVID KUMOR	12.80	1,280.00	-12,334.00
56 Hugh Whyte	2.00	550.00	-11,784.00
63 Betteann Norris	0.50	37.50	-11,746.50
75 Bob Seibel	8.80	1,672.00	-10,074.50
83 Randall Franzen	2.00	500.00	-9,574.50
** TOTAL	52.60	-9,574.50	

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
01/31/11	0.00	-500.00	-500.00
02/28/11	0.00	-500.00	-1,000.00
03/31/11	0.00	-500.00	-1,500.00
04/30/11	0.00	-500.00	-2,000.00
05/31/11	0.00	-500.00	-2,500.00
06/30/11	0.00	-500.00	-3,000.00
07/31/11	0.00	-500.00	-3,500.00
08/31/11	0.00	-500.00	-4,000.00
09/30/11	0.00	-500.00	-4,500.00
10/31/11	0.00	-500.00	-5,000.00
11/30/11	0.00	-500.00	-5,500.00
12/31/11	0.40	-468.00	-5,968.00
01/31/12	22.80	2,074.00	-3,894.00
02/29/12	3.10	-5,828.00	-9,722.00
03/31/12	0.50	-405.00	-10,127.00
04/30/12	0.00	-500.00	-10,627.00
05/31/12	14.80	1,475.00	-9,152.00
06/30/12	10.60	1,037.50	-8,114.50
07/31/12	0.40	-460.00	-8,574.50
08/31/12	0.00	-500.00	-9,074.50
09/30/12	0.00	-500.00	-9,574.50
** TOTAL	52.60	-9,574.50	

12 Oct 2012 10:39

DWIP SORT ON CLIENT ID 5273 /

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CONFIDENTIAL

VOYNOW_024787

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5273 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR HYUNDAI LLC/STAR HYUNDAI LLC VIVIAN

CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *									
01/31/12	01/25/12	2 3	Brett Bausinger	124	100	9.50	950.00	925137	B H T:
01/31/12	01/26/12	2 3	Brett Bausinger	124	100	7.50	750.00	925138	B H T:
01/31/12	01/27/12	2 3	Brett Bausinger	124	100	3.50	350.00	925140	B H T:
124 Brett Bausinger						20.50	2,050.00		
REVIEW Review Procedures Check						20.50	2,050.00		
06/30/12	05/29/12	2 93	Hugh Whyte t/r review	56	275	1.00	275.00	942729	B H T:
06/30/12	05/31/12	2 93	Hugh Whyte t/r review	56	275	1.00	275.00	942738	B H T:
56 Hugh Whyte						2.00	550.00		
REVIEW Partner Review						2.00	550.00		
06/30/12	06/06/12	5 60	Brett Bausinger	124	100	0.70	70.00	943687	B H T:
06/30/12	06/07/12	5 60	Brett Bausinger	124	100	0.50	50.00	943696	B H T:
124 Brett Bausinger						1.20	120.00		
BUSTAX Income Tax Project & Ex						1.20	120.00		
05/31/12	05/21/12	5 61	DAVID KUMOR STARTING RETURN	136	100	1.50	150.00	942146	B H T:
05/31/12	05/22/12	5 61	DAVID KUMOR UPDATING RETURN/CLEARING ELECTRONIC DIAGNOSTICS	136	100	2.10	210.00	942152	B H T:
05/31/12	05/23/12	5 61	DAVID KUMOR FINSHING RETURN	136	100	1.40	140.00	942154	B H T:
05/31/12	05/25/12	5 61	DAVID KUMOR UPDATING RETURN	136	100	1.30	130.00	942169	B H T:
06/30/12	06/14/12	5 61	DAVID KUMOR UPDATING RETURN	136	100	0.40	40.00	944664	B H T:
136 DAVID KUMOR						6.70	670.00		
02/29/12	02/10/12	5 61	Betteann Norris IT 204 LL	63	75	0.20	15.00	926576	B H T:
06/30/12	06/21/12	5 61	Betteann Norris process tax return	63	75	0.30	22.50	945659	B H T:
63 Betteann Norris						0.50	37.50		
BUSTAX Federal Tax Return Prep						7.20	707.50		
02/29/12	02/06/12	5 62	Brett Bausinger IT-204-LL	124	100	0.10	10.00	926884	B H T:
124 Brett Bausinger						0.10	10.00		
BUSTAX State Tax Return Prep						0.10	10.00		
02/29/12	02/23/12	5 63	VINCENT BUCOLO	135	100	0.40	40.00	928481	B H T:
135 VINCENT BUCOLO						0.40	40.00		

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CONFIDENTIAL

VOYNOW_024788

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5273 /		GRP: STAR		PRG BILL FRM: 5		CYC: 12		RATE FACTOR: 1.00		MGMT: 83 56	
STAR HYUNDAI LLC/STAR HYUNDAI LLC										VIVIAN	
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION		

* * CHARGEABLE FEES BY CODES/STAFF/ * *											
BUSTAX City Tax Return Prep						0.40	40.00				
12/31/11	12/14/11	5 69	PATRICK J. CATALINE	12	80	0.40	32.00	921233	B H T:		
putting tax planning folder together											
01/31/12	01/12/12	5 69	PATRICK J. CATALINE	12	80	0.30	24.00	923060	B H T:		
IT-204-LL											
12 PATRICK J. CATALINE						0.70	56.00				
02/29/12	02/04/12	5 69	Bob Seibel	75	190	0.50	95.00	926388	B H T:		
IT204LL											
02/29/12	02/16/12	5 69	Bob Seibel	75	190	0.30	57.00	930222	B H T:		
IT204-LL Efile											
02/29/12	02/23/12	5 69	Bob Seibel	75	190	0.50	95.00	930365	B H T:		
Extension.											
03/31/12	03/07/12	5 69	Bob Seibel	75	190	0.50	95.00	935637	B H T:		
Extensions.											
05/31/12	05/11/12	5 69	Bob Seibel	75	190	1.00	190.00	942108	B H T:		
Go over Job & T/R											
05/31/12	05/15/12	5 69	Bob Seibel	75	190	2.00	380.00	942124	B H T:		
Go over Job & T/R											
05/31/12	05/21/12	5 69	Bob Seibel	75	190	1.50	285.00	942176	B H T:		
Go over Job & T/R											
05/31/12	05/25/12	5 69	Bob Seibel	75	190	1.00	190.00	942192	B H T:		
Go over Job & T/R											
06/30/12	06/13/12	5 69	Bob Seibel	75	190	0.50	95.00	945529	B H T:		
Tax return											
06/30/12	06/21/12	5 69	Bob Seibel	75	190	1.00	190.00	945677	B H T:		
Tax return											
75 Bob Seibel						8.80	1,672.00				
01/31/12	01/27/12	5 69	Randall Franzen	83	250	2.00	500.00	927640	B H T:		
go to NY and do the year end											
83 Randall Franzen						2.00	500.00				
BUSTAX Year End Tax Work						11.50	2,228.00				
02/29/12	02/03/12	5 90	VINCENT BUCOLO	135	100	0.90	90.00	925985	B H T:		
135 VINCENT BUCOLO						0.90	90.00				
05/31/12	05/14/12	5 90	DAVID KUMOR	136	100	1.50	150.00	940948	B H T:		
UPDATING TRIAL BALANCE											
05/31/12	05/15/12	5 90	DAVID KUMOR	136	100	0.50	50.00	940958	B H T:		
UPDATING TRIAL BALANCE/BINDING BLUE BOOK											
136 DAVID KUMOR						2.00	200.00				
BUSTAX Trial Balance Data Inpu						2.90	290.00				
02/29/12	02/10/12	5 94	VINCENT BUCOLO	135	100	0.20	20.00	926462	B H T:		
135 VINCENT BUCOLO						0.20	20.00				

12 Oct 2012 10:39				DWIP SORT ON CLIENT ID				5273 /		PAGE: 98	

CONFIDENTIAL

VOYNOW_024789

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5273 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR HYUNDAI LLC/STAR HYUNDAI LLC VIVIAN

CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION
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* * CHARGEABLE FEES BY CODES/STAFF/ * *

			BUSTAX Tech Review			0.20	20.00		
06/30/12	06/20/12	5 97	Brett Bausinger	124	100	2.50	250.00	945946	B H T:
			124 Brett Bausinger			2.50	250.00		
			BUSTAX Math/Proof Report/Retur			2.50	250.00		
05/31/12	05/04/12	5 99	DAVID KUMOR	136	100	1.00	100.00	939512	B H T:
			UNICAP CALCULATIONS						
07/31/12	07/23/12	5 99	DAVID KUMOR	136	100	0.40	40.00	951368	B H T:
			SETTING UP FOR E-FILE						
			136 DAVID KUMOR			1.40	140.00		
			BUSTAX Report Typing			1.40	140.00		
06/30/12	06/08/12	6 99	DAVID KUMOR	136	100	2.20	220.00	943880	B H T:
			INTERIM LETTER						
06/30/12	06/12/12	6 99	DAVID KUMOR	136	100	0.50	50.00	944654	B H T:
			INTERIM LETTER						
			136 DAVID KUMOR			2.70	270.00		
			INTSER Report Typing			2.70	270.00		
			* * TOTAL FEES			52.60	6,675.50		

* * DEBITS & CREDITS * *

01/31/11	01/31/11	99 3		-500.00	873888	ON HOLD
02/28/11	02/28/11	99 3		-500.00	874107	ON HOLD
03/31/11	03/31/11	99 3		-500.00	878447	ON HOLD
04/30/11	04/30/11	99 3		-500.00	883720	ON HOLD
05/31/11	05/31/11	99 3		-500.00	889350	ON HOLD
06/30/11	06/30/11	99 3		-500.00	892680	ON HOLD
07/31/11	07/31/11	99 3		-500.00	898302	ON HOLD
08/31/11	08/31/11	99 3		-500.00	903598	ON HOLD
09/30/11	09/30/11	99 3		-500.00	905811	ON HOLD
10/31/11	10/31/11	99 3		-500.00	910645	B H T:
11/30/11	11/30/11	99 3		-500.00	914716	B H T:
12/31/11	12/31/11	99 3		-500.00	917955	B H T:
01/31/12	01/31/12	99 3		-500.00	922574	B H T:
02/29/12	02/29/12	99 3		-500.00	925051	B H T:
02/29/12	02/29/12	99 3		-5,750.00	928036	B H T:
03/31/12	03/31/12	99 3		-500.00	929019	B H T:
04/30/12	04/30/12	99 3		-500.00	934176	B H T:
05/31/12	05/31/12	99 3		-500.00	938956	B H T:
06/30/12	06/30/12	99 3		-500.00	942407	B H T:
07/31/12	07/31/12	99 3		-500.00	951129	B H T:
08/31/12	08/31/12	99 3		-500.00	951679	B H T:
09/30/12	09/30/12	99 3		-500.00	953637	B H T:

12 Oct 2012 10:39

DWIP SORT ON CLIENT ID

5273 /

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CONFIDENTIAL

VOYNOW_024790

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.30

5273 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR HYUNDAI LLC/STAR HYUNDAI LLC VIVIAN
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

 * * * DEBITS/CREDITS * * *

* * TOTAL PROGRESS BILLS AND OTHER CREDITS -16,250.00 (ON HOLD 0.00)

FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
6,675.50	0.00	6,675.50	0.00	6,675.50	-16,250.00	-9,574.50

12 Oct 2012 10:39

DWIP SORT ON CLIENT ID 5273 /

PAGE: 100

LAST YEAR BILL: 5,500		TOTAL W.I.P.:	
DATE BILLED:	_____	W.I.P. TO TRANSFER:	_____
BILLED THROUGH	_____	W.I.P. TO HOLD:	_____
CLIENT # / FILE #	_____	W.I.P. TO CLEAR:	_____
:	_____	WRITE UP / DOWN:	_____
CLIENT NAME:	_____		
BILL #:	21263		
DATE KEYPUNCHED:	_____	BILL	
TOTAL AMOUNT BILLABLE:		5,750.00	
LESS RETAINERS AND OR PROGRESS BILLING:			
AMOUNT OF BILL:		5,750.00	

CONFIDENTIAL

VOYNOW_024791

VOYNOW & YARD CO

WIP

(1) Today's date (1) 2.22.12
 (2) Name of individual requesting this billing (2) RANDY
 (3) Client Name (3) STAR HYUNDAI
 (4) Client # / File # (4) 5273
 (5) This billing is for work done from Month Ending (5a) 200
 through the Month Ending (5b) 1.31.12 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
 (Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:
 Progress billing for work completed
 on the December 31 2011 closing of the books
 preparation of Federal , State and city
 corporate tax returns.

Accountant

Amount Due 5,750.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

LAST YEAR BILL: 5,500

TOTAL W.I.P.:

DATE BILLED:

W.I.P. TO TRANSFER:

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD:

W.I.P. TO CLEAR:

CLIENT NAME:

WRITE UP / DOWN:

BILL #:

DATE KEYPUNCHED:

BILL

TOTAL AMOUNT BILLABLE: 5,750.00

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL: 5,750.00

CONFIDENTIAL

VOYNOW_024792

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive

Suite 140

Trevose, PA 19053

215-355-8000

February 22, 2012

STAR HYUNDAI LLC
206-26 NORTHERN BLVD
BAYSIDE, NY 11361-3146
ATTN: VIVIAN

Client #: 5273/
Invoice: 21363

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED ON
DECEMBER 31, 2011 CLOSING OF THE BOOKS
AND PREPARATION OF FEDERAL, STATE AND
CITY TAX RETURNS

AMOUNT DUE

\$ 5,750.00

CONFIDENTIAL

VOYNOW_024793

(1) Today's date	(1)	<u>9.30.11</u>
(2) Name of individual requesting this billing	(2)	<u>RPS</u>
(3) Client Name	(3)	<u>STAR HYUNDAI</u>
(4) Client # / File #	(4)	<u>5250 5273</u>
(5) This billing is for work done from Month Ending	(5a)	<u> </u> , 200
through the Month Ending	(5b)	<u>9.30.11</u> , 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Final billing for work completed on December 31, 2010
closing of the books, preparation of tax work papers,
preparation of federal, state, and city Partnership tax returns.

Amount Due 1,920.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) **(FINAL)** W.I.P.

TOTAL W.I.P.:

DATE BILLED:

W.I.P. TO TRANSFER:

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD:

W.I.P. TO CLEAR:

CLIENT NAME:

WRITE UP /(DOWN):

BILL # : 21050

DATE KEYPUNCHED:

BILL

TOTAL AMOUNT BILLABLE:

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL:

POSTED

CONFIDENTIAL

VOYNOW_024794

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5273 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR HYUNDAI LLC/STAR HYUNDAI LLC VIVIAN

<-----MOST RECENT 12 MONTHS----->					<-----PRIOR 12 MONTHS----->				
MON-YR	BILLS	WRT U/D	WRTOFFS	CASH	MON-YR	BILLS	WRT U/D	WRTOFFS	CASH
OCT-10	500	0	0	500	OCT-09	500	0	0	0
NOV-10	500	0	0	5,320	NOV-09	500	0	0	0
DEC-10	500	4,500	0	500	DEC-09	2,775	-152	0	0
JAN-11	500	0	0	500	JAN-10	500	0	0	2,500
FEB-11	4,700	0	0	4,700	FEB-10	500	0	0	0
MAR-11	500	0	0	500	MAR-10	4,500	0	0	0
APR-11	500	0	0	500	APR-10	500	0	0	0
MAY-11	500	0	0	500	MAY-10	500	0	0	0
JUN-11	500	0	0	500	JUN-10	500	0	0	7,775
JUL-11	500	0	0	500	JUL-10	500	0	0	1,000
AUG-11	500	0	0	500	AUG-10	500	0	0	500
SEP-11	500	0	0	500	SEP-10	4,320	2,775	0	0
TOTAL	10,200	4,500	0	15,020	TOTAL	16,095	2,623	0	11,775
YTD	8,700	0	0	8,700	PYTD	12,320	2,775	0	11,775

AGED	CURRENT	1 MONTH	2 MONTHS	3 MONTHS	4 MONTHS	5+ MONTHS	TOTAL	AGED
A/R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	A/R
WIP	-390.00	1,078.00	-420.00	58.00	830.00	-3,569.00	-2,413.00	WIP

MTD WORK	BUDGET	ACTUAL	VARIANCE	%BUDGET	LAST	DATE	AMOUNT	TYPE
HOURS	0.00	1.00	-1.00	0.00%	BILLED	10/01/11	500.00	PRG
DOLLARS	0.00	110.00	-110.00	0.00%	PAYMENT	10/11/11	500.00	SN

<-----WORK-IN-PROCESS----->				NET WIP	ACCOUNTS	UNAPPLIED	TOTAL
FEES	EXPENSES	DB/CR	OFFSETS	SUBTOTAL	RECEIVABLE	RETAINER	EXPOSURE
7,787.00	0.00	0.00	-10,200.00	-2,413.00	0.00	0.00	-2,413.00

SEE DETAIL? (Yes) (No) APPLY RETAINER? (Yes) (No) BILL TYPE: (Std) (Prg) (Final) NET WIP -2,413.00

WIP TO XFER: _____

WIP TO HOLD: _____

WIP TO CLEAR: _____

WRITE UP/DOWN: _____

AMOUNT TO BILL: _____

APPROVED BY: _____ DATE: _____

18 Oct 2011 12:22

DWIP SORT ON CLIENT ID 5273 /

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CONFIDENTIAL

VOYNOW_024795

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5273 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR HYUNDAI LLC/STAR HYUNDAI LLC VIVIAN

* * FEE & EXPENSE SUMMARIES * *

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
REVIEW ENGAGEMENT	1.00	275.00	275.00
BUSINESS TAX ENGAGEMENTS	41.10	5,724.00	5,999.00
INTERIM SERVICES	7.30	1,363.00	7,362.00
SPECIAL PROJECTS-MUST USE MEMO	1.70	425.00	7,787.00
SYSTEM GENERATED FEES	0.00	-10,200.00	-2,413.00
-----	-----	-----	-----
** TOTAL	51.10	-2,413.00	

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
	0.00	-10,200.00	-10,200.00
11 ELISA BRABAZON	0.70	21.00	-10,179.00
118 ROBERT KIRKHOPE	21.50	3,225.00	-6,954.00
12 PATRICK J. CATALINE	8.50	680.00	-6,274.00
124 Brett Bausinger	0.20	10.00	-6,264.00
127 RAFAEL VARGAS	0.40	44.00	-6,220.00
129 JOHN BRESLIN	1.40	112.00	-6,108.00
40 Shawn McCormack	7.00	1,330.00	-4,778.00
48 Kenneth Mann	1.90	475.00	-4,303.00
56 Hugh Whyte	1.00	275.00	-4,028.00
75 Bob Seibel	8.50	1,615.00	-2,413.00
-----	-----	-----	-----
** TOTAL	51.10	-2,413.00	

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
10/31/10	0.00	-500.00	-500.00
11/30/10	0.00	-500.00	-1,000.00
12/31/10	14.50	1,643.00	643.00
01/31/11	9.00	882.00	1,525.00
02/28/11	2.70	-4,319.00	-2,794.00
03/31/11	0.90	-275.00	-3,069.00
04/30/11	0.00	-500.00	-3,569.00
05/31/11	7.00	830.00	-2,739.00
06/30/11	5.60	58.00	-2,681.00
07/31/11	1.00	-420.00	-3,101.00
08/31/11	9.40	1,078.00	-2,023.00
09/30/11	1.00	-390.00	-2,413.00
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** TOTAL	51.10	-2,413.00	

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DWIP SORT ON CLIENT ID 5273 /

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VOYNOW_024796

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5273 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR HYUNDAI LLC/STAR HYUNDAI LLC VIVIAN
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

08/31/11	08/15/11	2 93	Hugh Whyte t/r	56	275	1.00	275.00	905129	B H T:
		56	Hugh Whyte			1.00	275.00		
			REVIEW Partner Review			1.00	275.00		
01/31/11	01/10/11	5 21	RAFAEL VARGAS Binding it to the folder.	127	110	0.10	11.00	872356	B H T:
		127	RAFAEL VARGAS			0.10	11.00		
01/31/11	01/05/11	5 21	Kenneth Mann lifo	48	250	0.20	50.00	878108	B H T:
		48	Kenneth Mann			0.20	50.00		
			BUSTAX LIFO Computations			0.30	61.00		
01/31/11	01/04/11	5 61	ELISA BRABAZON processed it 204	11	30	0.20	6.00	872236	B H T:
09/30/11	08/30/11	5 61	ELISA BRABAZON processed return	11	30	0.50	15.00	906382	B H T:
		11	ELISA BRABAZON			0.70	21.00		
			BUSTAX Federal Tax Return Prep			0.70	21.00		
12/31/10	12/07/10	5 68	ROBERT KIRKHOPE tax planning	118	150	7.00	1,050.00	868585	ON HOLD
12/31/10	12/08/10	5 68	ROBERT KIRKHOPE tax planning	118	150	7.00	1,050.00	868586	ON HOLD
		118	ROBERT KIRKHOPE			14.00	2,100.00		
12/31/10	12/13/10	5 68	Brett Bausinger Set p of 2010 Tax Planning File	124	50	0.20	10.00	868658	ON HOLD
		124	Brett Bausinger			0.20	10.00		
			BUSTAX Tax Planning			14.20	2,110.00		
01/31/11	01/28/11	5 69	ROBERT KIRKHOPE	118	150	7.50	1,125.00	874720	B H T:
		118	ROBERT KIRKHOPE			7.50	1,125.00		
02/28/11	02/07/11	5 69	PATRICK J. CATALINE	12	80	1.00	80.00	877067	B H T:
06/30/11	06/13/11	5 69	PATRICK J. CATALINE adjusting entries and tax return	12	80	4.60	368.00	895504	B H T:
07/31/11	06/28/11	5 69	PATRICK J. CATALINE adjusting t/b & return	12	80	1.00	80.00	901660	B H T:
08/31/11	08/03/11	5 69	PATRICK J. CATALINE adjusting return	12	80	0.70	56.00	904627	B H T:
08/31/11	08/03/11	5 69	PATRICK J. CATALINE 2848, 3115, and attachment	12	80	1.20	96.00	904628	B H T:

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DWIP SORT ON CLIENT ID 5273 /

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CONFIDENTIAL

VOYNOW_024797

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5273 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR HYUNDAI LLC/STAR HYUNDAI LLC VIVIAN
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

12	PATRICK J. CATALINE		8.50	680.00	
02/28/11 02/11/11	5 69 JOHN BRESLIN ext	129 80	0.20	16.00	876493 B H T:
129	JOHN BRESLIN		0.20	16.00	
01/31/11 01/10/11	5 69 Bob Seibel NY IT204LL	75 190	1.00	190.00	872454 B H T:
02/28/11 02/15/11	5 69 Bob Seibel	75 190	0.50	95.00	879305 B H T:
02/28/11 02/17/11	5 69 Bob Seibel	75 190	0.50	95.00	879313 B H T:
02/28/11 02/19/11	5 69 Bob Seibel	75 190	0.50	95.00	879285 B H T:
06/30/11 06/07/11	5 69 Bob Seibel	75 190	1.00	190.00	897625 B H T:
08/31/11 08/02/11	5 69 Bob Seibel Go over return.	75 190	1.00	190.00	903994 B H T:
08/31/11 08/03/11	5 69 Bob Seibel Tax return.	75 190	1.00	190.00	904016 B H T:
08/31/11 08/16/11	5 69 Bob Seibel Tax returns.	75 190	0.50	95.00	907003 B H T:
08/31/11 08/22/11	5 69 Bob Seibel 3115 to KM	75 190	0.50	95.00	907032 B H T:
08/31/11 08/25/11	5 69 Bob Seibel Tax returns.	75 190	0.50	95.00	907050 B H T:
08/31/11 08/26/11	5 69 Bob Seibel Tax returns.	75 190	1.00	190.00	907058 B H T:
09/30/11 08/31/11	5 69 Bob Seibel E-file	75 190	0.50	95.00	907083 B H T:
75	Bob Seibel		8.50	1,615.00	
	BUSTAX Year End Tax Work		24.70	3,436.00	
08/31/11 08/25/11	5 97 JOHN BRESLIN	129 80	1.20	96.00	905898 B H T:
129	JOHN BRESLIN		1.20	96.00	
	BUSTAX Math/Proof Report/Retur		1.20	96.00	
12/31/10 12/14/10	6 39 RAFAEL VARGAS Working on New York form IT-204-LL.	127 110	0.30	33.00	867838 ON HOLD
127	RAFAEL VARGAS		0.30	33.00	
	INTSER Other Services USE MEMO		0.30	33.00	
05/31/11 05/26/11	6 84 Shawn McCormack	40 190	3.50	665.00	897172 B H T:
05/31/11 05/27/11	6 84 Shawn McCormack	40 190	3.50	665.00	897174 B H T:
40	Shawn McCormack		7.00	1,330.00	
	INTSER Letters to Client, Prep		7.00	1,330.00	
03/31/11 03/05/11	8 32 Kenneth Mann 263A election	48 250	0.30	75.00	887374 B H T:

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DWIP SORT ON CLIENT ID

5273 /

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CONFIDENTIAL

VOYNOW_024798

3693

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5273 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR HYUNDAI LLC/STAR HYUNDAI LLC VIVIAN
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

03/31/11	03/07/11	8 32	Kenneth Mann	48	250	0.60	150.00	887519	B H T:
			263A election						
08/31/11	08/23/11	8 32	Kenneth Mann	48	250	0.80	200.00	911732	B H T:
			review 3115						
		48	Kenneth Mann			1.70	425.00		
			Other Special Projects(detail)			1.70	425.00		
* * TOTAL FEES						51.10	7,787.00	(ON HOLD 2,143.00)

* * DEBITS & CREDITS * *

10/31/10	10/31/10	99 3		-500.00	862736	ON HOLD
11/30/10	11/30/10	99 3		-500.00	863154	ON HOLD
12/31/10	12/31/10	99 3		-500.00	866973	ON HOLD
01/31/11	01/31/11	99 3		-500.00	873888	B H T:
02/28/11	02/28/11	99 3		-500.00	874107	B H T:
02/28/11	02/28/11	99 3		-4,200.00	876024	B H T:
03/31/11	03/31/11	99 3		-500.00	878447	B H T:
04/30/11	04/30/11	99 3		-500.00	883720	B H T:
05/31/11	05/31/11	99 3		-500.00	889350	B H T:
06/30/11	06/30/11	99 3		-500.00	892680	B H T:
07/31/11	07/31/11	99 3		-500.00	898302	B H T:
08/31/11	08/31/11	99 3		-500.00	903598	B H T:
09/30/11	09/30/11	99 3		-500.00	905811	B H T:

* * TOTAL PROGRESS BILLS AND OTHER CREDITS -10,200.00 (ON HOLD 0.00)

FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
7,787.00	0.00	7,787.00	0.00	7,787.00	-10,200.00	-2,413.00
=====						

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DWIP SORT ON CLIENT ID 5273 /

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CONFIDENTIAL

VOYNOW_024799

Voynow, Bayard & Company, CPAs

1210 Northbrook Drive

Suite 140

Trevose, PA 19053

215-355-8000

September 30, 2011

STAR HYUNDAI LLC
206-26 NORTHERN BLVD
BAYSIDE, NY 11361-3146
ATTN: VIVIAN

Client #: 5273/
Invoice: 21050

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON
DECEMBER 31, 2010 CLOSING OF THE BOOKS,
PREPARATION OF TAX WORKPAPERS,
PREPARATION OF FEDERAL, STATE AND CITY
PARTNERSHIP TAX RETURNS

AMOUNT DUE

\$ 1,920.00

POSTED

CONFIDENTIAL

VOYNOW_024800

VOYNOW & AYARD CO

WIP

(1) Today's date (1) 4.12.11

(2) Name of individual requesting this billing (2) RANDY

(3) Client Name (3) STAR HYUNDAI

(4) Client # / File # (4) 5273

(5) This billing is for work done from Month Ending (5a) _____, 200 _____
through the Month Ending (5b) 1.31.11, 200 _____

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Progress billing for work completed

on the December 31 2010 closing of the books

preparation of Federal , State and city

corporate tax returns.

Accountant

Amount Due 4,200.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

LAST YEAR BILL: 4,000

TOTAL W.I.P.: _____

DATE BILLED: _____

W.I.P. TO TRANSFER: _____

BILLED THROUGH
CLIENT # / FILE #
:

W.I.P. TO HOLD: _____

W.I.P. TO CLEAR: _____

CLIENT NAME: _____

WRITE UP / DOWN: _____

BILL # : 20640

DATE KEYPUNCHED: _____

BILL

TOTAL AMOUNT BILLABLE: 4,200.00

LESS RETAINERS AND OR PROGRESS BILLING: _____

AMOUNT OF BILL: 4,200.00

CONFIDENTIAL

VOYNOW_024801

Voynow, Bayard & Company, CPAs

1210 Northbrook Drive

Suite 140

Trevose, PA 19053

215-355-8000

February 15, 2011

STAR HYUNDAI LLC
206-26 NORTHERN BLVD
BAYSIDE, NY 11361-3146
ATTN: VIVIAN

Client #: 5273/
Invoice: 20640

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED
ON THE DECEMBER 31, 2010 CLOSING OF
THE BOOKS AND PREPARATION OF FEDERAL,
STATE AND CITY CORPORATE TAX RETURNS

AMOUNT DUE

\$ 4,200.00

CONFIDENTIAL

VOYNOW_024802

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 12/31/2010
 SORT ON CLIENT NAME * SELECTED CLIENTS

v.6.00

5273 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56					VIVIAN				
STAR HYUNDAI LLC/STAR HYUNDAI LLC									
<-----MOST RECENT 12 MONTHS----->					<-----PRIOR 12 MONTHS----->				
MON-YR	BILLS	WRT U/D	WRTOFFS	CASH	MON-YR	BILLS	WRT U/D	WRTOFFS	CASH
JAN-10	500	0	0	2,500	JAN-09	0	0	0	0
FEB-10	500	0	0	0	FEB-09	0	0	0	0
MAR-10	4,500	0	0	0	MAR-09	0	0	0	0
APR-10	500	0	0	0	APR-09	0	0	0	0
MAY-10	500	0	0	0	MAY-09	0	0	0	0
JUN-10	500	0	0	7,775	JUN-09	0	0	0	0
JUL-10	500	0	0	1,000	JUL-09	0	0	0	0
AUG-10	500	0	0	500	AUG-09	0	0	0	0
SEP-10	4,320	2,775	0	0	SEP-09	500	0	0	0
OCT-10	500	0	0	500	OCT-09	500	0	0	0
NOV-10	500	0	0	5,320	NOV-09	500	0	0	0
DEC-10	500	0	0	500	DEC-09	2,775	-152	0	0
TOTAL	13,820	2,775	0	18,095	TOTAL	4,275	-152	0	0
YTD	13,820	2,775	0	18,095	PYTD	4,275	-152	0	0

AGED	CURRENT	1 MONTH	2 MONTHS	3 MONTHS	4 MONTHS	5+ MONTHS	TOTAL	AGED
A/R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	A/R
WIP	1,643.00	-500.00	-500.00	-500.00	-500.00	-3,500.00	-3,857.00	WIP

MTD WORK	BUDGET	ACTUAL	VARIANCE	%BUDGET	LAST	DATE	AMOUNT	TYPE
HOURS	0.00	14.50	-14.50	0.00%	BILLED	12/01/10	500.00	PRG
DOLLARS	0.00	2,143.00	-2,143.00	0.00%	PAYMENT	12/22/10	500.00	SN

<-----WORK-IN-PROCESS----->				NET WIP	ACCOUNTS	UNAPPLIED	TOTAL
FEES	EXPENSES	DB/CR	OFFSETS	SUBTOTAL	RECEIVABLE	RETAINER	EXPOSURE
2,143.00	0.00	0.00	-6,000.00	-3,857.00	0.00	0.00	-3,857.00

SEE DETAIL? (Yes) (No) APPLY RETAINER? (Yes) (No) BILL TYPE: (Std) (Prg) (Final) NET WIP -3,857.00

WIP TO XFER: _____

WIP TO HOLD: 643WIP TO CLEAR: -4,500WRITE UP/DOWN: 4,500AMOUNT TO BILL: 0APPROVED BY: KM DATE: 1/26/11

HW

17 Jan 2011 11:31

DWIP SORT ON CLIENT NAME 5273 /

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CONFIDENTIAL

VOYNOW_024803

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 12/31/2010
 SORT ON CLIENT NAME * SELECTED CLIENTS

v.6.00

5273 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR HYUNDAI LLC/STAR HYUNDAI LLC VIVIAN

* * FEE & EXPENSE SUMMARIES * *

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
BUSINESS TAX ENGAGEMENTS	14.20	2,110.00	2,110.00
INTERIM SERVICES	0.30	33.00	2,143.00
SYSTEM GENERATED FEES	0.00	-6,000.00	-3,857.00

** TOTAL	14.50	-3,857.00	
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* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
	0.00	-6,000.00	-6,000.00
118 ROBERT KIRKHOPE	14.00	2,100.00	-3,900.00
124 Brett Bausinger	0.20	10.00	-3,890.00
127 RAFAEL VARGAS	0.30	33.00	-3,857.00

** TOTAL	14.50	-3,857.00	
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* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
01/31/10	0.00	-500.00	-500.00
02/28/10	0.00	-500.00	-1,000.00
03/31/10	0.00	-500.00	-1,500.00
04/30/10	0.00	-500.00	-2,000.00
05/31/10	0.00	-500.00	-2,500.00
06/30/10	0.00	-500.00	-3,000.00
07/31/10	0.00	-500.00	-3,500.00
08/31/10	0.00	-500.00	-4,000.00
09/30/10	0.00	-500.00	-4,500.00
10/31/10	0.00	-500.00	-5,000.00
11/30/10	0.00	-500.00	-5,500.00
12/31/10	14.50	1,643.00	-3,857.00

** TOTAL	14.50	-3,857.00	
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17 Jan 2011 11:31

DWIP SORT ON CLIENT NAME 5273 /

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CONFIDENTIAL

VOYNOW_024804

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 12/31/2010
 SORT ON CLIENT NAME * SELECTED CLIENTS

v.6.00

5273 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR HYUNDAI LLC/STAR HYUNDAI LLC VIVIAN
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

12/31/10 12/07/10 5 68 ROBERT KIRKHOPE 118 150 7.00 1,050.00 868585 B(H) T:
 tax planning

12/31/10 12/08/10 5 68 ROBERT KIRKHOPE 118 150 7.00 1,050.00 868586 B(H) T:
 tax planning

118 ROBERT KIRKHOPE 14.00 2,100.00

12/31/10 12/13/10 5 68 Brett Bausinger 124 50 0.20 10.00 868658 B(H) T:
 Set p of 2010 Tax Planning File

124 Brett Bausinger 0.20 10.00

BUSTAX Tax Planning 14.20 2,110.00

12/31/10 12/14/10 6 39 RAFAEL VARGAS 127 110 0.30 33.00 867838 B(H) T:
 Working on New York form IT-204-LL.

127 RAFAEL VARGAS 0.30 33.00

INTSER Other Services USE MEMO 0.30 33.00

* * TOTAL FEES 14.50 2,143.00

2143
 1100
 643

* * DEBITS & CREDITS * *

01/31/10 01/31/10 99 3	-500.00 823311 ON HOLD
02/28/10 02/28/10 99 3	-500.00 826453 ON HOLD
03/31/10 03/31/10 99 3	-500.00 828966 ON HOLD
04/30/10 04/30/10 99 3	-500.00 840265 ON HOLD
05/31/10 05/31/10 99 3	-500.00 840987 ON HOLD
06/30/10 06/30/10 99 3	-500.00 844634 ON HOLD
07/31/10 07/31/10 99 3	-500.00 851242 ON HOLD
08/31/10 08/31/10 99 3	-500.00 851991 ON HOLD
09/30/10 09/30/10 99 3	-500.00 851991 ON HOLD
10/31/10 10/31/10 99 3	-500.00 862736 B(H) T:
11/30/10 11/30/10 99 3	-500.00 863154 B(H) T:
12/31/10 12/31/10 99 3	-500.00 866973 B(H) T:

* * TOTAL PROGRESS BILLS AND OTHER CREDITS -6,000.00 (ON HOLD 0.00)

FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
2,143.00	0.00	2,143.00	0.00	2,143.00	-6,000.00	-3,857.00

17 Jan 2011 11:31

DWIP SORT ON CLIENT NAME 5273 /

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CONFIDENTIAL

VOYNOW_024805

Accounting Services as Requested:	
Final billing for work completed on December 31, 2009 closing of the books, preparation of tax work papers, preparation of federal, state, and city Partnership tax returns.	
Amount Due	3,820.00

BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.

DATE BILLED: TOTAL W.I.P.:

BILLED THROUGH W.I.P. TO TRANSFER:

CLIENT # / FILE # W.I.P. TO HOLD:

: W.I.P. TO CLEAR:

CLIENT NAME: WRITE UP /(DOWN):

BILL # : 20299

DATE KEYPUNCHED: BILL

TOTAL AMOUNT BILLABLE:

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL:

VOYNOW 024806

Voynow, Bayard & Company, CPAs

1210 Northbrook Drive

Suite 140

Trevose, PA 19053

215-355-8000

September 30, 2010

STAR HYUNDAI LLC
206-26 NORTHERN BLVD
BAYSIDE, NY 11361-3146
ATTN: VIVIAN

Client #: 5273/
Invoice: 20299

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON
DECEMBER 31, 2009 CLOSING OF THE BOOKS,
PREPARATION OF TAX WORKPAPERS,
PREPARATION OF FEDERAL, STATE AND CITY
PARTNERSHIP TAX RETURNS

AMOUNT DUE

\$ 3,820.00

CONFIDENTIAL

VOYNOW_024807

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2010
 SORT ON CLIENT NAME * SELECTED CLIENTS

v.6.00

5273 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR HYUNDAI LLC/STAR HYUNDAI LLC

<-----MOST RECENT 12 MONTHS----->					<-----PRIOR 12 MONTHS----->				
MON-YR	BILLS	WRT U/D	WRTOFFS	CASH	MON-YR	BILLS	WRT U/D	WRTOFFS	CASH
NOV-09	500	0	0	0	NOV-08	0	0	0	0
DEC-09	2,775	-152	0	0	DEC-08	0	0	0	0
JAN-10	500	0	0	2,500	JAN-09	0	0	0	0
FEB-10	500	0	0	0	FEB-09	0	0	0	0
MAR-10	4,500	0	0	0	MAR-09	0	0	0	0
APR-10	500	0	0	0	APR-09	0	0	0	0
MAY-10	500	0	0	0	MAY-09	0	0	0	0
JUN-10	500	0	0	7,775	JUN-09	0	0	0	0
JUL-10	500	0	0	1,000	JUL-09	0	0	0	0
AUG-10	500	0	0	500	AUG-09	0	0	0	0
SEP-10	500	0	0	0	SEP-09	500	0	0	0
OCT-10	0	0	0	0	OCT-09	500	0	0	0
TOTAL	11,775	-152	0	11,775	TOTAL	1,000	0	0	0
YTD	8,500	0	0	11,775	PYTD	1,000	0	0	0

AGED	CURRENT	1 MONTH	2 MONTHS	3 MONTHS	4 MONTHS	5+ MONTHS	TOTAL	AGED
A/R	0.00	500.00	500.00	0.00	0.00	0.00	1,000.00	A/R
WIP	0.00	-500.00	861.00	-78.00	-405.00	-3,333.00	-3,455.00	WIP

MTD WORK	BUDGET	ACTUAL	VARIANCE	%BUDGET	LAST	DATE	AMOUNT	TYPE
HOURS	0.00	0.00	0.00	0.00%	BILLED	09/02/10	500.00	PRG
DOLLARS	0.00	0.00	0.00	0.00%	PAYMENT	08/10/10	500.00	SN

<-----WORK-IN-PROCESS----->				NET WIP	ACCOUNTS	UNAPPLIED	TOTAL
FEEs	EXPENSES	DB/CR	OFFSETS	SUBTOTAL	RECEIVABLE	RETAINER	EXPOSURE
7,045.00	0.00	0.00	-10,500.00	-3,455.00	1,000.00	0.00	-2,455.00

SEE DETAIL? (Yes) (No) APPLY RETAINER? (Yes) (No) BILL TYPE: (Std) (Prg) (Final) NET WIP -3,455.00

WIP TO XFER: _____

WIP TO HOLD: _____

WIP TO CLEAR: _____

WRITE UP/DOWN: _____

AMOUNT TO BILL: _____

APPROVED BY: _____ DATE: _____

13 Oct 2010 11:58

DWIP SORT ON CLIENT NAME 5273 /

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CONFIDENTIAL

VOYNOW_024808

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2010
 SORT ON CLIENT NAME * SELECTED CLIENTS

v.6.00

5273 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR HYUNDAI LLC/STAR HYUNDAI LLC VIVIAN

* * FEE & EXPENSE SUMMARIES * *

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
REVIEW ENGAGEMENT	1.00	275.00	275.00
BUSINESS TAX ENGAGEMENTS	47.10	6,722.00	6,997.00
INTERIM SERVICES	0.30	33.00	7,030.00
VB-ADMINISTRATIVE CODES	0.50	15.00	7,045.00
SYSTEM GENERATED FEES	0.00	-10,500.00	-3,455.00
** TOTAL	48.90	-3,455.00	

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
11 ELISA BRABAZON	0.00	-10,500.00	-10,500.00
118 ROBERT KIRKHOPE	0.60	18.00	-10,482.00
119 ANNEMARIE DISCHINGER	16.00	2,400.00	-8,082.00
12 PATRICK J. CATALINE	0.30	9.00	-8,073.00
127 RAFAEL VARGAS	9.90	792.00	-7,281.00
129 JOHN BRESLIN	0.30	33.00	-7,248.00
48 Kenneth Mann	7.60	608.00	-6,640.00
56 Hugh Whyte	0.20	50.00	-6,590.00
75 Bob Seibel	1.00	275.00	-6,315.00
83 Randall Franzen	6.50	1,235.00	-5,080.00
** TOTAL	48.90	-3,455.00	

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
09/30/09	0.00	-500.00	-500.00
10/31/09	0.00	-500.00	-1,000.00
11/30/09	0.00	-500.00	-1,500.00
12/31/09	2.00	0.00	-1,500.00
01/31/10	27.20	3,215.00	1,715.00
02/28/10	4.60	452.00	2,167.00
03/31/10	0.00	-4,500.00	-2,333.00
04/30/10	0.00	-500.00	-2,833.00
05/31/10	0.00	-500.00	-3,333.00
06/30/10	0.50	-405.00	-3,738.00
07/31/10	3.90	-78.00	-3,816.00
08/31/10	10.70	861.00	-2,955.00
09/30/10	0.00	-500.00	-3,455.00
** TOTAL	48.90	-3,455.00	

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DWIP SORT ON CLIENT NAME 5273 /

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VOYNOW_024809

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2010
 SORT ON CLIENT NAME * SELECTED CLIENTS

v.6.00

5273 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR HYUNDAI LLC/STAR HYUNDAI LLC VIVIAN
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

08/31/10 08/02/10 2 93 Hugh Whyte 56 275 1.00 275.00 852377 B H T:
 review t/r

56 Hugh Whyte 1.00 275.00
 REVIEW Partner Review 1.00 275.00

08/31/10 08/18/10 5 61 ELISA BRABAZON 11 30 0.40 12.00 853857 B H T:
 processed return

11 ELISA BRABAZON 0.40 12.00
 BUSTAX Federal Tax Return Prep 0.40 12.00

02/28/10 02/02/10 5 66 Bob Seibel 75 190 1.50 285.00 826120 B H T:

75 Bob Seibel 1.50 285.00
 BUSTAX Tax Notice Response 1.50 285.00

01/31/10 01/11/10 5 69 ROBERT KIRKHOPE 118 150 2.00 300.00 823978 B H T:
 01/31/10 01/20/10 5 69 ROBERT KIRKHOPE 118 150 6.00 900.00 824205 B H T:
 01/31/10 01/22/10 5 69 ROBERT KIRKHOPE 118 150 8.00 1,200.00 824206 B H T:

118 ROBERT KIRKHOPE 16.00 2,400.00

07/31/10 07/22/10 5 69 PATRICK J. CATALINE 12 80 2.90 232.00 850803 B H T:
 08/31/10 07/26/10 5 69 PATRICK J. CATALINE 12 80 1.40 112.00 852302 B H T:
 08/31/10 07/27/10 5 69 PATRICK J. CATALINE 12 80 1.00 80.00 852308 B H T:
 08/31/10 07/30/10 5 69 PATRICK J. CATALINE 12 80 1.30 104.00 852323 B H T:

12 PATRICK J. CATALINE 6.60 528.00

01/31/10 01/21/10 5 69 JOHN BRESLIN 129 80 5.00 400.00 824550 B H T:

129 JOHN BRESLIN 5.00 400.00

01/31/10 01/23/10 5 69 Bob Seibel 75 190 0.50 95.00 825019 B H T:
 Follow up from year end visit.

06/30/10 06/11/10 5 69 Bob Seibel 75 190 0.50 95.00 846568 B H T:
 6/15 estimate

07/31/10 07/23/10 5 69 Bob Seibel 75 190 1.00 190.00 851558 B H T:
 Work on return.

08/31/10 07/27/10 5 69 Bob Seibel 75 190 1.00 190.00 851821 B H T:
 Work on return.

08/31/10 07/28/10 5 69 Bob Seibel 75 190 1.00 190.00 851815 B H T:
 Work on return.

08/31/10 08/18/10 5 69 Bob Seibel 75 190 1.00 190.00 854594 B H T:
 Work on returns.

75 Bob Seibel 5.00 950.00

12/31/09 12/01/09 5 69 Randall Franzen 83 250 2.00 500.00 821889 B H T:
 go to NY and do tax planning

01/31/10 01/22/10 5 69 Randall Franzen 83 250 2.00 500.00 825944 B H T:

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VOYNOW_024810

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2010
 SORT ON CLIENT NAME * SELECTED CLIENTS

v.6.00

5273 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR HYUNDAI LLC/STAR HYUNDAI LLC VIVIAN
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

02/28/10 02/11/10 5 69 go to dealership and do the year end
 Randall Franzen 83 250 1.00 250.00 836213 B H T:
 calll about Lifo for Hyundai

02/28/10 02/19/10 5 69 Randall Franzen 83 250 1.50 375.00 836226 B H T:
 calls from Debbie to go over year end entries
 that she said was not correct and had ot look for
 the papers to go over
 her question

83 Randall Franzen 6.50 1,625.00

BUSTAX Year End Tax Work 39.10 5,903.00

01/31/10 01/27/10 5 90 PATRICK J. CATALINE 12 80 0.30 24.00 824751 B H T:
 creating star hyundai on csa

01/31/10 01/28/10 5 90 PATRICK J. CATALINE 12 80 3.00 240.00 824748 B H T:
 creating and entering trial balance

12 PATRICK J. CATALINE 3.30 264.00

BUSTAX Trial Balance Data Inpu 3.30 264.00

01/31/10 01/22/10 5 93 Kenneth Mann 48 250 0.20 50.00 826839 B H T:
 48 Kenneth Mann 0.20 50.00

BUSTAX Partner Review 0.20 50.00

08/31/10 08/17/10 5 97 JOHN BRESLIN 129 80 1.60 128.00 853382 B H T:
 08/31/10 08/18/10 5 97 JOHN BRESLIN 129 80 1.00 80.00 853384 B H T:

129 JOHN BRESLIN 2.60 208.00

BUSTAX Math/Proof Report/Retur 2.60 208.00

02/28/10 02/27/10 6 39 RAFAEL VARGAS 127 110 0.30 33.00 828339 B H T:
 Roll over and prepare the Federal, NYS and NYC
 extension for 2009.

127 RAFAEL VARGAS 0.30 33.00

INTSER Other Services USE MEMO 0.30 33.00

01/31/10 01/22/10 90 16 ELISA BRABAZON 11 30 0.20 6.00 824541 B H T:
 IT 204

11 ELISA BRABAZON 0.20 6.00

VB-F-Extension Processing 0.20 6.00

02/28/10 02/02/10 90 36 ANNEMARIE DISCHINGER 119 30 0.30 9.00 825408 B H T:
 typed letter

119 ANNEMARIE DISCHINGER 0.30 9.00

VB-F-Type/Copy Internal Doc. 0.30 9.00

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CONFIDENTIAL

VOYNOW_024811

VOYNOW 024812

CONFIDENTIAL

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2010
 SORT ON CLIENT NAME * SELECTED CLIENTS

v.6.00

5273 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR HYUNDAI LLC/STAR HYUNDAI LLC VIVIAN

CDATE	WDATE	WORK(CODE)	STAFF NAME	SID RATE	HRS	AMOUNT	SEQ#	ACTION
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* * CHARGEABLE FEES BY CODES/STAFF/ * *

* * TOTAL FEES	48.90	7,045.00
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* * DEBITS & CREDITS * *

09/30/09	09/30/09	99	3	-500.00	804935	ON HOLD
10/31/09	10/31/09	99	3	-500.00	814092	ON HOLD
11/30/09	11/30/09	99	3	-500.00	814989	ON HOLD
12/31/09	12/31/09	99	3	-500.00	820208	ON HOLD
01/31/10	01/31/10	99	3	-500.00	823311	B H T:
02/28/10	02/28/10	99	3	-500.00	826453	B H T:
03/31/10	03/31/10	99	3	-500.00	828966	B H T:
03/31/10	03/31/10	99	3	-4,000.00	831553	B H T:
04/30/10	04/30/10	99	3	-500.00	840265	B H T:
05/31/10	05/31/10	99	3	-500.00	840987	B H T:
06/30/10	06/30/10	99	3	-500.00	844634	B H T:
07/31/10	07/31/10	99	3	-500.00	851242	B H T:
08/31/10	08/31/10	99	3	-500.00	851991	B H T:
09/30/10	09/30/10	99	3	-500.00	854442	B H T:

* * TOTAL PROGRESS BILLS AND OTHER CREDITS	-10,500.00	(ON HOLD 0.00)
--	------------	-----------------

FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
7,045.00	0.00	7,045.00	0.00	7,045.00	-10,500.00	-3,455.00

VOYNOW BAYARD CO
WIP

(1) Today's date (1) 3.2.10

(2) Name of individual requesting this billing (2) RANDY

(3) Client Name (3) STAR HYUNDAI

(4) Client # / File # (4) 5273

(5) This billing is for work done from Month Ending (5a) _____, 200 _____
through the Month Ending (5b) 1.30.10, 200 _____

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Progress billing for work completed

on the December 31 2009 closing of the books

preparation of Federal , State and city

corporate tax returns.

Accountant

Amount Due 4,000.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.

TOTAL W.I.P.: _____

DATE BILLED: _____

W.I.P. TO TRANSFER: _____

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD: _____

: _____

W.I.P. TO CLEAR: _____

CLIENT NAME: _____

WRITE UP / DOWN: _____

BILL # : 1914

DATE KEYPUNCHED: _____

BILL

TOTAL AMOUNT BILLABLE: 4,000.00

LESS RETAINERS AND OR PROGRESS BILLING: _____

AMOUNT OF BILL: 4,000.00

CONFIDENTIAL

VOYNOW_024813

Voynow, Bayard & Company, CPAs
1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

March 15, 2010

STAR HYUNDAI LLC
206-26 NORTHERN BLVD
BAYSIDE, NY 11361-3146
ATTN: VIVIAN

Client #: 5273/
Invoice: 19964

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED ON
DECEMBER 31, 2009 CLOSING OF THE BOOKS
AND PREPARATION OF CORPORATE TAX RETURNS

AMOUNT DUE

\$ 4,000.00

CONFIDENTIAL

VOYNOW_024814